

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 16 be amended to read as follows:

- 1 Replace the effective dates in SECTIONS 5 through 7 with
- 2 "[EFFECTIVE JANUARY 1, 2009]".
- 3 Replace the effective date in SECTION 10 with "[EFFECTIVE
- 4 JANUARY 1, 2009]".
- 5 Replace the effective dates in SECTIONS 24 through 25 with
- 6 "[EFFECTIVE JANUARY 1, 2009]".
- 7 Replace the effective date in SECTION 37 with "[EFFECTIVE
- 8 JANUARY 1, 2009]".
- 9 Replace the effective date in SECTION 42 with "[EFFECTIVE
- 10 JANUARY 1, 2009]".
- 11 Page 1, delete lines 7 through 17.
- 12 Delete pages 2 through 4.
- 13 Page 5, delete lines 1 through 35.
- 14 Page 6, line 17, reset in roman "township".
- 15 Page 6, line 17, after "and" insert "**assessors (if any),**".
- 16 Page 6, line 39, delete "and" and insert ",".
- 17 Page 6, line 39, reset in roman "and township".
- 18 Page 6, line 40, reset in roman "assessor".
- 19 Page 6, line 40, after "assessor" insert "**(if any),**".
- 20 Page 7, between lines 21 and 22, begin a new line single block
- 21 indented and insert:
- 22 "**(6) Township assessors (if any),**".
- 23 Page 8, delete lines 21 through 42, begin a new paragraph and
- 24 insert:
- 25 "SECTION 5. IC 5-28-15-8, AS ADDED BY P.L. 4-2005, SECTION
- 26 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JANUARY 1, 2009]: Sec. 8. (a) This section applies to records and
- 28 other information, including records and information that are otherwise
- 29 confidential, maintained by the following:
- 30 (1) The board.
- 31 (2) A U.E.A.

(3) The department of state revenue.

(4) The corporation.

(5) The department of local government finance.

(6) A county auditor.

(7) A township assessor **(if any)**.

(8) A county assessor.

(b) A person or an entity listed in subsection (a) may request a second person or entity described in subsection (a) to provide any records or other information maintained by the second person or entity that concern an individual or a business that is receiving a tax deduction, exemption, or credit related to an enterprise zone. Notwithstanding any other law, the person or entity to whom the request is made under this section must comply with the request. A person or entity receiving records or information under this section that are confidential must also keep the records or information confidential.

(c) A person or an entity that receives confidential records or information under this section and knowingly or intentionally discloses the records or information to an unauthorized person commits a Class A misdemeanor.

SECTION 6. IC 6-1.1-1-1.5, AS AMENDED BY P.L.88-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1.5. (a) "Assessing official" means:

(1) a township assessor **(if any)**;

(2) a county assessor; or

~~(2)~~ **(3)** a member of a county property tax assessment board of appeals."

Page 9, delete lines 1 through 12.

Page 9, delete lines 30 through 42, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c) and section 11 of this chapter, personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

(1) regularly used or permanently located where it is situated; or

(2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c),

the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides **or to the county assessor if there is no township assessor for the township**. If such evidence is not filed within forty-five (45) days after the filing deadline, the **township or county** assessor ~~of for~~ the ~~township in which area where~~ the owner resides shall determine if the owner filed a personal property return in the township **or county** where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the **township or county** assessor ~~of for~~ the ~~township area~~ where the owner resides shall notify the assessor of the township **or county** where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

SECTION 9. IC 6-1.1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

(1) two (2) or more townships in the county are served by township assessors and the conflict involves different townships which are located within the county the assessor serves: two (2) or more of those townships; or

(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by ~~a county assessor or~~ the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.

SECTION 10. IC 6-1.1-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor **(if any) and the county assessor** the proper assessment books and necessary blanks for the listing and assessment of personal property.

SECTION 11. IC 6-1.1-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. Between the

assessment date and the filing date of each year, the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 12. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

(1) the assessor of each township in which the taxpayer's personal property is subject to assessment; **or**

(2) **the county assessor if there is no township assessor for a township in which the taxpayer's personal property is subject to assessment.**

(b) The township assessor **or county assessor** may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor **or county assessor** for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) ~~A taxpayer may file a consolidated return with the county assessor if: the~~

(1) ~~a taxpayer has personal property subject to assessment in more than one (1) township in a county; and~~

(2) ~~the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000); ~~A~~~~

~~the taxpayer filing a consolidated return shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A The taxpayer filing a consolidated return shall provide the following: (1) the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.~~

~~(2) A copy of the consolidated return, with attachments, for each township listed on the return.~~

~~(e) The county assessor shall provide to each affected township~~

assessor in the county all information filed by a taxpayer under subsection (d) that affects the township. The county assessor shall provide the information before:

- (1) May 25 of each year, for a return filed on or before the filing date for the return; or
- (2) June 30 of each year, for a return filed after the filing date for the return.

(f) The township assessor shall send all required notifications to the taxpayer.

(g) (e) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under **comply with** subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return to **which subsection (d) applies** is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value required by subsection (d) attached.

SECTION 13. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) For purposes of this section, "inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; and
- (3) property held for sale in the ordinary course of trade or business.

(b) For purposes of this section, "dealer" has the meaning set forth in IC 9-13-2-42.

(c) For purposes of this section, "established place of business" refers to a place of business that meets the minimum standards prescribed by the bureau of motor vehicles under rules adopted under IC 4-22-2.

(d) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in the taxpayer's opinion, fairly represent the average inventory carried by the taxpayer, the taxpayer may elect to list the taxpayer's inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(e) If a taxpayer elects to use the average method, the taxpayer shall notify the township assessor, **or the county assessor if there is no township assessor for the township**, of the election at the time the taxpayer files the taxpayer's personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the department of local government finance.

(f) If a taxpayer elects to use the average method, the taxpayer shall use that method for reporting the value of all the taxpayer's inventories

1 which are located in this state.

2 (g) Inventory owned by a dealer shall be assessed at the dealer's
3 established place of business.

4 SECTION 14. IC 6-1.1-3-14 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The township
6 assessor, **or the county assessor if there is no township assessor for**
7 **the township**, shall:

8 (1) examine and verify; or

9 (2) allow a contractor under IC 6-1.1-36-12 to examine and
10 verify;

11 the accuracy of each personal property return filed with the township
12 **or county** assessor by a taxpayer. If appropriate, the assessor or
13 contractor under IC 6-1.1-36-12 shall compare a return with the books
14 of the taxpayer and with personal property owned, held, possessed,
15 controlled, or occupied by the taxpayer.

16 SECTION 15. IC 6-1.1-3-15 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) In
18 connection with the activities required by section 14 of this chapter, or
19 if a person owning, holding, possessing, or controlling any personal
20 property fails to file a personal property return with the township **or**
21 **county** assessor as required by this chapter, the township **or county**
22 assessor may examine:

23 (1) the personal property of the person;

24 (2) the books and records of the person; and

25 (3) under oath, the person or any other person whom the assessor
26 believes has knowledge of the amount, identity, or value of the
27 personal property reported or not reported by the person on a
28 return.

29 (b) After such an examination, the assessor shall assess the personal
30 property to the person owning, holding, possessing, or controlling that
31 property.

32 (c) As an alternative to such an examination, the township **or**
33 **county** assessor may estimate the value of the personal property of the
34 taxpayer and shall assess the person owning, holding, possessing, or
35 controlling the property in an amount based upon the estimate. Upon
36 receiving a notification of estimated value from the township **or county**
37 assessor, the taxpayer may elect to file a personal property return,
38 subject to the penalties imposed by IC 6-1.1-37-7.

39 SECTION 16. IC 6-1.1-3-16 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. If, from the
41 evidence before ~~him~~, a township **or county assessor**, ~~the~~ assessor
42 determines that a person has temporarily converted any part of ~~his~~ **the**
43 **person's** personal property into property which is not taxable under
44 this article to avoid the payment of taxes on the converted property, the
45 township **or county** assessor shall assess the converted property to the
46 taxpayer.

47 SECTION 17. IC 6-1.1-3-17 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 17. (a) On or before June 1 of each year, each township assessor (**if any**) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the **township** assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 (**before its repeal**) in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 18. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 18. (a) Each township assessor of a county (**if any**) shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year, on or before the time prescribed by the department of local government finance, each township assessor of a county (**if any**) shall deliver to the county assessor a copy of each business personal property return which the taxpayer is required to file in duplicate **with the township assessor** under section 7(c) of this chapter and a copy of any supporting data supplied by the taxpayer with the return. Each year, the county assessor:

(1) shall review and may audit those returns; and

(2) shall determine the returns in which the assessment appears to be improper.

SECTION 19. IC 6-1.1-3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (**a**) While a county property tax assessment board of appeals is in session, each township assessor of the county (**if any**) shall make the following information available to the county assessor and the board:

(1) Personal property returns.

(2) Documents related to the returns. ~~and~~

(3) Any information in the possession of the **township** assessor ~~which that~~ is related to the identity of the owners or possessors of property or the values of property.

(**b**) Upon written request of the board, the township assessor shall furnish ~~this~~ information **referred to in subsection (a)** to any member of the board either directly or through employees of the board."

Delete pages 10 through 14.

Page 15, delete lines 1 through 11.

- 1 Page 15, line 26, reset in roman "township".
 2 Page 15, line 26, delete "county".
 3 Page 15, line 26, after "assessor" insert "**or the county assessor if**
 4 **there is no township assessor for the township,**".
 5 Page 16, delete lines 17 through 42, begin a new paragraph and
 6 insert:
 7 "SECTION 23. IC 6-1.1-4-4.7, AS ADDED BY P.L.228-2005,
 8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JANUARY 1, 2009]: Sec. 4.7. (a) For purposes of this section,
 10 ~~"assessor"~~ means:
 11 (1) a township assessor; or
 12 (2) a county assessor who assumes the responsibility for verifying
 13 sales under 50 IAC 21-3-2(b);
 14 (b) The department of local government finance shall provide
 15 training to **township assessors, county** assessors, and county auditors
 16 with respect to the verification of sales disclosure forms under 50
 17 IAC 21-3-2.
 18 SECTION 24. IC 6-1.1-4-12.4 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.4. (a) For
 20 purposes of this section, the term "oil or gas interest" includes but is
 21 not limited to:
 22 (1) royalties;
 23 (2) overriding royalties;
 24 (3) mineral rights; or
 25 (4) working interest;
 26 in any oil or gas located on or beneath the surface of land which lies
 27 within this state.
 28 (b) Oil or gas interest is subject to assessment and taxation as real
 29 property. Notwithstanding ~~the provisions of IC 1971, 6-1.1-4-4, section~~
 30 **4 of this chapter**, each oil or gas interest shall be assessed annually by
 31 the assessor of the township in which the oil or gas is located, **or the**
 32 **county assessor if there is no township assessor for the township.**
 33 The township **or county** assessor shall assess the oil or gas interest to
 34 the person who owns or operates the interest.
 35 (c) A piece of equipment is an appurtenance to land if it is incident
 36 to and necessary for the production of oil and gas from the land
 37 covered by the oil or gas interest. This equipment includes but is not
 38 limited to wells, pumping units, lines, treaters, separators, tanks, and
 39 secondary recovery facilities. These appurtenances are subject to
 40 ~~assessment~~ **assessment** as real property. Notwithstanding ~~the provisions~~
 41 ~~of IC 1971, 6-1.1-4-4, section 4 of this chapter~~, each of these
 42 appurtenances shall be assessed annually by the assessor of the
 43 township in which the appurtenance is located, **or the county assessor**
 44 **if there is no township assessor for the township.** The township **or**
 45 **county** assessor shall assess the appurtenance to the person who owns
 46 or operates the working interest in the oil or gas interest.
 47 SECTION 25. IC 6-1.1-4-12.6 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:

(1) the average daily production of the oil; multiplied by

(2) three hundred sixty-five (365); and multiplied by

(3) the posted price of oil on the assessment date.

However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (**if any**), **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate township assessor, **or the county assessor if there is no township assessor for the township**, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The department of local government finance shall prescribe a schedule for township **and county** assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.

SECTION 26. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13.6. (a) The township assessor, **or the county assessor if there is no township assessor for the township**, shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township **or county** using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective.

(b) The county property tax assessment board of appeals shall review the values submitted under subsection (a) and may make any modifications it considers necessary to provide uniformity and equality.

The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the department of local government finance. If the county assessor ~~or township assessor~~ fails to submit land values under subsection (a) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under ~~IC 6-1.1-4-4~~ **section 4 of this chapter** becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county **(if any)** of the values as modified by the county property tax assessment board of appeals. ~~Township assessors~~ **Assessing officials** shall use the values determined under this section.

SECTION 27. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, shall either appraise the property ~~himself~~ or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township **or county** assessor or ~~his~~ **the assessor's** authorized representative may, after first making known ~~his~~ **the assessor's or representative's** intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township ~~he serves~~ **or county** and which are subject to assessment.

SECTION 28. IC 6-1.1-4-16, AS AMENDED BY P.L.228-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. (a) For purposes of making a general reassessment of real property or annual adjustments under section 4.5 of this chapter, ~~any a~~ township assessor **(if any)** and ~~any a~~ county assessor may employ:

- (1) deputies;
- (2) employees; and
- (3) technical advisors who are:
 - (A) qualified to determine real property values;
 - (B) professional appraisers certified under 50 IAC 15; and
 - (C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section."

Delete pages 17 through 18.

- 1 Page 19, delete lines 1 through 17.
- 2 Page 23, line 23, reset in roman "township".
- 3 Page 23, line 23, after "township" insert "**or county**".
- 4 Page 23, delete lines 29 through 42, begin a new paragraph and
- 5 insert:
- 6 "SECTION 35. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,
- 7 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JANUARY 1, 2009]: Sec. 25. (a) Each township assessor **and each**
- 9 **county assessor** shall keep the assessor's reassessment data and
- 10 records current by securing the necessary field data and by making
- 11 changes in the assessed value of real property as changes occur in the
- 12 use of the real property. The township **or county** assessor's records
- 13 shall at all times show the assessed value of real property in accordance
- 14 with ~~the provisions of~~ this chapter. The township assessor shall ensure
- 15 that the county assessor has full access to the assessment records
- 16 maintained by the township assessor.
- 17 (b) The township assessor in a county having a consolidated city **(if**
- 18 **any), the county assessor if there are no township assessors in a**
- 19 **county having a consolidated city**, or the county assessor in every
- 20 other county, shall:
- 21 (1) maintain an electronic data file of:
- 22 (A) the parcel characteristics and parcel assessments of all
- 23 parcels; and
- 24 (B) the personal property return characteristics and
- 25 assessments by return;
- 26 for each township in the county as of each assessment date;
- 27 (2) maintain the electronic file in a form that formats the
- 28 information in the file with the standard data, field, and record
- 29 coding required and approved by:
- 30 (A) the legislative services agency; and
- 31 (B) the department of local government finance;
- 32 (3) transmit the data in the file with respect to the assessment date
- 33 of each year before October 1 of the year to:
- 34 (A) the legislative services agency; and
- 35 (B) the department of local government finance;
- 36 in a manner that meets the data export and transmission
- 37 requirements in a standard format, as prescribed by the office of
- 38 technology established by IC 4-13.1-2-1 and approved by the
- 39 legislative services agency; and
- 40 (4) resubmit the data in the form and manner required under this
- 41 subsection, upon request of the legislative services agency or the
- 42 department of local government finance, if data previously
- 43 submitted under this subsection does not comply with the
- 44 requirements of this subsection, as determined by the legislative
- 45 services agency or the department of local government finance.
- 46 An electronic data file maintained for a particular assessment date may
- 47 not be overwritten with data for a subsequent assessment date until a

copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

SECTION 36. IC 6-1.1-4-27.5, AS AMENDED BY P.L.219-2007, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to the general reassessment of real property that is to commence on July 1, 2009, the county council of each county shall, for property taxes due in 2006, 2007, 2008, and 2009, levy in each year against all the taxable property in the county an amount equal to one-fourth (1/4) of the remainder of:

(1) the estimated costs referred to in section 28.5(a) of this chapter; minus

(2) the amount levied under this section by the county council for property taxes due in 2004 and 2005.

(c) With respect to a general reassessment of real property that is to commence on July 1, 2014, and each fifth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment is to commence and the four (4) years preceding that year, levy against all the taxable property in the county an amount equal to one-fifth (1/5) of the estimated costs of the general reassessment under section 28.5 of this chapter.

(d) The department of local government finance shall give to each county council notice, before January 1 in a year, of the tax levies required by this section for that year.

(e) The department of local government finance may raise or lower the property tax levy under this section for a year if the department determines it is appropriate because the estimated cost of:

(1) a general reassessment; or

(2) making annual adjustments under section 4.5 of this chapter; has changed.

(f) The county assessor ~~or township assessor~~ may petition the county fiscal body to increase the levy under subsection (b) or (c) to pay for the costs of:

(1) a general reassessment;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to

~~(A) the county assessor or~~

~~(B) township assessors;~~

under IC 6-1.1-5.5-3; or

(3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased

1 funding.

2 (g) If the county fiscal body denies a petition under subsection (f),
3 the **county** assessor may appeal to the department of local government
4 finance. The department of local government finance shall:

5 (1) hear the appeal; and

6 (2) determine whether the additional levy is necessary.

7 SECTION 37. IC 6-1.1-4-28.5, AS AMENDED BY P.L.219-2007,
8 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JANUARY 1, 2009]: Sec. 28.5. (a) Money assigned to a property
10 reassessment fund under section 27.5 of this chapter may be used only
11 to pay the costs of:

12 (1) the general reassessment of real property, including the
13 computerization of assessment records;

14 (2) payments to ~~county assessors, members of property tax~~
15 ~~assessment boards of appeals, or~~ assessing officials **and hearing**
16 **officers for county property tax assessment boards of appeals**
17 under IC 6-1.1-35.2;

18 (3) the development or updating of detailed soil survey data by
19 the United States Department of Agriculture or its successor
20 agency;

21 (4) the updating of plat books;

22 (5) payments for the salary of permanent staff or for the
23 contractual services of temporary staff who are necessary to assist
24 ~~county assessors, members of a county property tax assessment~~
25 ~~board of appeals, and~~ assessing officials;

26 (6) making annual adjustments under section 4.5 of this chapter;
27 and

28 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms
29 forwarded to

30 ~~(A) the county assessor or~~

31 ~~(B) township assessors;~~

32 under IC 6-1.1-5.5-3.

33 Money in a property tax reassessment fund may not be transferred or
34 reassigned to any other fund and may not be used for any purposes
35 other than those set forth in this section.

36 (b) All counties shall use modern, detailed soil maps in the general
37 reassessment of agricultural land.

38 (c) The county treasurer of each county shall, in accordance with
39 IC 5-13-9, invest any money accumulated in the property reassessment
40 fund. Any interest received from investment of the money shall be paid
41 into the property reassessment fund.

42 (d) An appropriation under this section must be approved by the
43 fiscal body of the county after the review and recommendation of the
44 county assessor. However, in a county with ~~an elected a~~ township
45 assessor in every township, the county assessor does not review an
46 appropriation under this section, and only the fiscal body must approve
47 an appropriation under this section."

1 Delete pages 24 through 25.

2 Page 26, delete lines 1 through 35.

3 Page 27, delete lines 9 through 42, begin a new paragraph and
4 insert:

5 "SECTION 39. IC 6-1.1-4-31, AS AMENDED BY P.L.228-2005,
6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JANUARY 1, 2009]: Sec. 31. (a) The department of local government
8 finance shall periodically check the conduct of:

- 9 (1) a general reassessment of property;
- 10 (2) work required to be performed by local officials under 50
- 11 IAC 21; and
- 12 (3) other property assessment activities in the county, as
- 13 determined by the department.

14 The department of local government finance may inform township
15 assessors **(if any)**, county assessors, and the presidents of county
16 councils in writing if its check reveals that the general reassessment or
17 other property assessment activities are not being properly conducted,
18 work required to be performed by local officials under 50 IAC 21 is not
19 being properly conducted, or property assessments are not being
20 properly made.

21 (b) The failure of the department of local government finance to
22 inform local officials under subsection (a) shall not be construed as an
23 indication by the department that:

- 24 (1) the general reassessment or other property assessment
- 25 activities are being properly conducted;
- 26 (2) work required to be performed by local officials under 50
- 27 IAC 21 is being properly conducted; or
- 28 (3) property assessments are being properly made.

29 (c) If the department of local government finance:

- 30 (1) determines under subsection (a) that a general reassessment
- 31 or other assessment activities for a general reassessment year or
- 32 any other year are not being properly conducted; and

33 (2) informs:

- 34 (A) the township assessor **(if any)** of each affected township;
- 35 (B) the county assessor; and
- 36 (C) the president of the county council;

37 in writing under subsection (a);

38 the department may order a state conducted assessment or reassessment
39 under section 31.5 of this chapter to begin not less than sixty (60) days
40 after the date of the notice under subdivision (2). If the department
41 determines during the period between the date of the notice under
42 subdivision (2) and the proposed date for beginning the state conducted
43 assessment or reassessment that the general reassessment or other
44 assessment activities for the general reassessment are being properly
45 conducted, the department may rescind the order.

46 (d) If the department of local government finance:

- 47 (1) determines under subsection (a) that work required to be

performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

(A) the township assessor of each affected township **(if any)**;

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

(f) A county council president who is informed by the department of local government finance under subsection (a) shall provide the information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance determining that:

(1) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and

(2) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b)."

Delete pages 28 through 33, begin a new paragraph and insert:

"SECTION 41. IC 6-1.1-4-31.6, AS ADDED BY P.L.228-2005, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in ~~section 31.5(g)~~ **section 31.5(f)** of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under ~~section 31.5(g)~~ **section 31.5(f)** of this chapter;

to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

(1) discuss the specifics of the taxpayer's assessment or reassessment;

- (2) review the taxpayer's property record card;
- (3) explain to the taxpayer how the assessment or reassessment was determined;
- (4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;
- (5) note and consider objections of the taxpayer;
- (6) consider all errors alleged by the taxpayer; and
- (7) otherwise educate the taxpayer about:
 - (A) the taxpayer's assessment or reassessment;
 - (B) the assessment or reassessment process; and
 - (C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

- (1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and
- (2) if recommending a change under subdivision (1), provide to the department a statement of:
 - (A) how the changed assessment or reassessment was determined; and
 - (B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department of local government finance gives notice under ~~section 31.5(h)~~ **section 31.5(g)** of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be conducted:

- (1) in the county where the property is located; and
- (2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

- (1) consider the recommendation of the contractor under subsection (c); and
- (2) if the department accepts a recommendation that a change in the assessment or reassessment is warranted, accept or modify the recommended amount of the changed assessment or reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

- (1) the taxpayer;
- (2) the county auditor;
- (3) the county assessor; and
- (4) the township assessor (**if any**) of the township in which the

- 1 property is located.
- 2 (h) A notice under subsection (g) must:
- 3 (1) state whether the assessment or reassessment was changed as
- 4 a result of the informal hearing; and
- 5 (2) if the assessment or reassessment was changed as a result of
- 6 the informal hearing:
- 7 (A) indicate the amount of the changed assessment or
- 8 reassessment; and
- 9 (B) provide information on the taxpayer's right to appeal under
- 10 section 31.7 of this chapter.
- 11 (i) If the department of local government finance does not send a
- 12 notice under subsection (g) not later than two hundred seventy (270)
- 13 days after the date the department gives notice of the amount of the
- 14 assessment or reassessment under ~~section 31.5(h)~~ **section 31.5(g)** of
- 15 this chapter:
- 16 (1) the department may not change the amount of the assessment
- 17 or reassessment under the informal hearing process described in
- 18 this section; and
- 19 (2) the taxpayer may appeal the assessment or reassessment under
- 20 section 31.7 of this chapter.
- 21 (j) The department of local government finance may adopt rules to
- 22 establish procedures for informal hearings under this section.
- 23 (k) Payment for an addendum to a contract under subsection (a)(1)
- 24 is made in the same manner as payment for the contract under ~~section~~
- 25 ~~31.5(i)~~ **section 31.5(h)** of this chapter.
- 26 SECTION 42. IC 6-1.1-4-31.7, AS AMENDED BY P.L.219-2007,
- 27 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JANUARY 1, 2009]: Sec. 31.7. (a) As used in this section, "special
- 29 master" refers to a person designated by the Indiana board under
- 30 subsection (e).
- 31 (b) The notice of assessment or reassessment under ~~section 31.5(h)~~
- 32 **section 31.5(g)** of this chapter is subject to appeal by the taxpayer to
- 33 the Indiana board. The procedures and time limitations that apply to an
- 34 appeal to the Indiana board of a determination of the department of
- 35 local government finance do not apply to an appeal under this
- 36 subsection. The Indiana board may establish applicable procedures and
- 37 time limitations under subsection (l).
- 38 (c) In order to appeal under subsection (b), the taxpayer must:
- 39 (1) participate in the informal hearing process under section 31.6
- 40 of this chapter;
- 41 (2) except as provided in section 31.6(i) of this chapter, receive
- 42 a notice under section 31.6(g) of this chapter; and
- 43 (3) file a petition for review with the appropriate county assessor
- 44 not later than thirty (30) days after:
- 45 (A) the date of the notice to the taxpayer under section 31.6(g)
- 46 of this chapter; or
- 47 (B) the date after which the department may not change the

1 amount of the assessment or reassessment under the informal
2 hearing process described in section 31.6 of this chapter.

3 (d) The Indiana board may develop a form for petitions under
4 subsection (c) that outlines:

- 5 (1) the appeal process;
- 6 (2) the burden of proof; and
- 7 (3) evidence necessary to warrant a change to an assessment or
- 8 reassessment.

9 (e) The Indiana board may contract with, appoint, or otherwise
10 designate the following to serve as special masters to conduct
11 evidentiary hearings and prepare reports required under subsection (g):

- 12 (1) Independent, licensed appraisers.
- 13 (2) Attorneys.
- 14 (3) Certified level two or level three Indiana assessor-appraisers
- 15 (including administrative law judges employed by the Indiana
- 16 board).
- 17 (4) Other qualified individuals.

18 (f) Each contract entered into under subsection (e) must specify the
19 appointee's compensation and entitlement to reimbursement for
20 expenses. The compensation and reimbursement for expenses are paid
21 from the county property reassessment fund.

22 (g) With respect to each petition for review filed under subsection
23 (c), the special masters shall:

- 24 (1) set a hearing date;
- 25 (2) give notice of the hearing at least thirty (30) days before the
- 26 hearing date, by mail, to:
- 27 (A) the taxpayer;
- 28 (B) the department of local government finance;
- 29 (C) the township assessor (**if any**); and
- 30 (D) the county assessor;
- 31 (3) conduct a hearing and hear all evidence submitted under this
- 32 section; and
- 33 (4) make evidentiary findings and file a report with the Indiana
- 34 board.

35 (h) At the hearing under subsection (g):

- 36 (1) the taxpayer shall present:
- 37 (A) the taxpayer's evidence that the assessment or
- 38 reassessment is incorrect;
- 39 (B) the method by which the taxpayer contends the assessment
- 40 or reassessment should be correctly determined; and
- 41 (C) comparable sales, appraisals, or other pertinent
- 42 information concerning valuation as required by the Indiana
- 43 board; and
- 44 (2) the department of local government finance shall present its
- 45 evidence that the assessment or reassessment is correct.

46 (i) The Indiana board may dismiss a petition for review filed under
47 subsection (c) if the evidence and other information required under

1 subsection (h)(1) is not provided at the hearing under subsection (g).

2 (j) The township assessor (**if any**) and the county assessor may
3 attend and participate in the hearing under subsection (g).

4 (k) The Indiana board may:

5 (1) consider the report of the special masters under subsection
6 (g)(4);

7 (2) make a final determination based on the findings of the special
8 masters without:

9 (A) conducting a hearing; or

10 (B) any further proceedings; and

11 (3) incorporate the findings of the special masters into the board's
12 findings in resolution of the appeal.

13 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

14 (1) establish procedures to expedite:

15 (A) the conduct of hearings under subsection (g); and

16 (B) the issuance of determinations of appeals under subsection
17 (k); and

18 (2) establish deadlines:

19 (A) for conducting hearings under subsection (g); and

20 (B) for issuing determinations of appeals under subsection (k).

21 (m) A determination by the Indiana board of an appeal under
22 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

23 SECTION 43. IC 6-1.1-4-39, AS AMENDED BY P.L.199-2005,
24 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JANUARY 1, 2009]: Sec. 39. (a) For assessment dates after February
26 28, 2005, except as provided in subsections (c) and (e), the true tax
27 value of real property regularly used to rent or otherwise furnish
28 residential accommodations for periods of thirty (30) days or more and
29 that has more than four (4) rental units is the lowest valuation
30 determined by applying each of the following appraisal approaches:

31 (1) Cost approach that includes an estimated reproduction or
32 replacement cost of buildings and land improvements as of the
33 date of valuation together with estimates of the losses in value
34 that have taken place due to wear and tear, design and plan, or
35 neighborhood influences.

36 (2) Sales comparison approach, using data for generally
37 comparable property.

38 (3) Income capitalization approach, using an applicable
39 capitalization method and appropriate capitalization rates that are
40 developed and used in computations that lead to an indication of
41 value commensurate with the risks for the subject property use.

42 (b) The gross rent multiplier method is the preferred method of
43 valuing:

44 (1) real property that has at least one (1) and not more than four
45 (4) rental units; and

46 (2) mobile homes assessed under IC 6-1.1-7.

47 (c) A township assessor (**if any**) or the county assessor is not

required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the **township** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. A taxpayer must verify under penalties for perjury any information provided to the **township or county** assessor for use in the application of either method.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

SECTION 44. IC 6-1.1-4-39.5, AS ADDED BY P.L.233-2007, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(c) A **township or county** assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the **township or county** assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization

1 method. A taxpayer must verify under penalties for perjury any
2 information provided to the assessor for use in the application of the
3 income capitalization method.

4 SECTION 45. IC 6-1.1-5-8 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. Except as
6 provided in section 9 of this chapter, the county auditor of each county
7 shall annually prepare and deliver to the township assessor **(if any) or**
8 **the county assessor** a list of all real property entered in the township
9 **or county** as of the assessment date. The county auditor shall deliver
10 the list within thirty (30) days after the assessment date. The county
11 auditor shall prepare the list in the form prescribed or approved by the
12 department of local government finance.

13 SECTION 46. IC 6-1.1-5-9 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. ~~Except as~~
15 ~~provided in section 4(b) of this chapter; for all civil townships in which~~
16 **In a county containing a consolidated city: is situated;**

17 (1) the township assessor has the duties and authority described
18 in sections 1 through 8 of this chapter; **and**

19 (2) **the county assessor has the duties and authority described**
20 **in sections 1 through 8 of this chapter for a township for**
21 **which there is no township assessor.**

22 These duties and authority include effecting the transfer of title to real
23 property and preparing, maintaining, approving, correcting, indexing,
24 and publishing the list or record of, or description of title to, real
25 property. If a court renders a judgment for the partition or transfer of
26 real property located in ~~one (1) of these townships;~~ **a county**
27 **containing a consolidated city**, the clerk of the court shall deliver the
28 transcript to the ~~township~~ **county** assessor.

29 SECTION 47. IC 6-1.1-5-9.1 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9.1. (a) Except:

31 (1) as provided in subsection (b); and

32 (2) for civil townships described in section 9 of this chapter;

33 and notwithstanding the provisions of sections 1 through 8 of this
34 chapter, for all other civil townships having a population of thirty-five
35 thousand (35,000) or more, for a civil township that falls below a
36 population of thirty-five thousand (35,000) at a federal decennial
37 census that takes effect after December 31, 2001, and for all other civil
38 townships in which a city of the second class is located, the township
39 assessor, **or the county assessor if there is no township assessor for**
40 **the township**, shall make the real property lists and the plats described
41 in sections 1 through 8 of this chapter.

42 (b) In a civil township that attains a population of thirty-five
43 thousand (35,000) or more at a federal decennial census that takes
44 effect after December 31, 2001, the county auditor shall make the real
45 property lists and the plats described in sections 1 through 8 of this
46 chapter unless the township assessor determines to assume the duty
47 from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

SECTION 48. IC 6-1.1-5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. If a township assessor, **or the county assessor if there is no township assessor for the township**, believes that it is necessary to obtain an accurate description of a specific lot or tract, ~~which is situated in the township he serves~~, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in ~~his~~ **the owner's or occupant's** possession to the assessor for ~~his~~ **the assessor's** examination. If the person fails to deliver the title papers to the assessor at ~~his~~ **the assessor's** office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information ~~he~~ **the assessor** can obtain. For that purpose, the assessor may examine, under oath, any person whom ~~he~~ **the assessor** believes has any knowledge relevant to the issue.

SECTION 49. IC 6-1.1-5-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), ~~of this section~~, the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) ~~of this section~~ has been surveyed subsequent to the survey made by the United States and if the **township county** assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in ~~subsection (c) of this section~~, **subsection (f)**, a **township county** assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that ~~he~~ **the owner or person in whose name the land is listed** return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and
- (2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate **under subsection (d)**

1 within thirty (30) days after the demand is mailed, the assessor shall
 2 have a surveyor survey the land. The expenses of a survey made under
 3 this subsection shall be paid for from the county treasury. However, the
 4 county auditor shall charge the survey expenses against the land, and
 5 the expenses shall be collected with the taxes payable in the succeeding
 6 year.

7 ~~(e)~~ **(f)** A **township county** assessor shall not demand a survey of
 8 land described in subsection (d) ~~of this section~~ if:

9 (1) the owner or holder of the land has previously had it surveyed
 10 and presents to the assessor a survey certificate which states the
 11 quantity of land; or

12 (2) the assessor is satisfied from other competent evidence, given
 13 under oath or affirmation, that the quantity of land stated in the
 14 original survey is correct.

15 SECTION 50. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005,
 16 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2009]: Sec. 14. Not later than May 15, each ~~assessing~~
 18 **official township assessor in the county (if any)** shall prepare and
 19 deliver to the county assessor a detailed list of the real property listed
 20 for taxation in the township. On or before July 1 of each year, each
 21 county assessor shall, under oath, prepare and deliver to the county
 22 auditor a detailed list of the real property listed for taxation in the
 23 county. ~~In a county with an elected township assessor in every~~
 24 ~~township the township assessor shall prepare the real property list. The~~
 25 ~~assessing officials and the county assessor shall prepare the list in the~~
 26 ~~form prescribed by the department of local government finance. The~~
 27 ~~township assessor shall ensure that the county assessor has full access~~
 28 ~~to the assessment records maintained by the township assessor.~~

29 SECTION 51. IC 6-1.1-5-15, AS AMENDED BY P.L.228-2005,
 30 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JANUARY 1, 2009]: Sec. 15. (a) Except as provided in subsection (b),
 32 before an owner of real property demolishes, structurally modifies, or
 33 improves it at a cost of more than five hundred dollars (\$500) for
 34 materials or labor, or both, the owner or the owner's agent shall file
 35 with the area plan commission or the county assessor in the county
 36 where the property is located an assessment registration notice on a
 37 form prescribed by the department of local government finance.

38 (b) If the owner of the real property, or the person performing the
 39 work for the owner, is required to obtain a permit from an agency or
 40 official of the state or a political subdivision for the demolition,
 41 structural modification, or improvement, the owner or the person
 42 performing the work for the owner is not required to file an assessment
 43 registration notice.

44 (c) Each state or local government official or agency shall, before
 45 the tenth day of each month, deliver a copy of each permit described in
 46 subsection (b) to the assessor of the county in which the real property
 47 to be improved is situated. Each area plan commission shall, before the

1 tenth day of each month, deliver a copy of each assessment registration
 2 notice described in subsection (a) to the assessor of the county where
 3 the property is located.

4 (d) Before the last day of each month, the county assessor shall
 5 distribute a copy of each assessment registration notice filed under
 6 subsection (a) or permit received under subsection (b) to the assessor
 7 of the township (**if any**) in which the real property to be demolished,
 8 modified, or improved is situated.

9 (e) A fee of five dollars (\$5) shall be charged by the area plan
 10 commission or the county assessor for the filing of the assessment
 11 registration notice. All fees collected under this subsection shall be
 12 deposited in the county property reassessment fund.

13 (f) A township or county assessor shall immediately notify the
 14 county treasurer if the assessor discovers property that has been
 15 improved or structurally modified at a cost of more than five hundred
 16 dollars (\$500) and the owner of the property has failed to obtain the
 17 required building permit or to file an assessment registration notice.

18 (g) Any person who fails to:

19 (1) file the registration notice required by subsection (a); or

20 (2) obtain a building permit described in subsection (b);

21 before demolishing, structurally modifying, or improving real property
 22 is subject to a civil penalty of one hundred dollars (\$100). The county
 23 treasurer shall include the penalty on the person's property tax
 24 statement and collect it in the same manner as delinquent personal
 25 property taxes under IC 6-1.1-23. However, if a person files a late
 26 registration notice, the person shall pay the fee, if any, and the penalty
 27 to the area plan commission or the county assessor at the time the
 28 person files the late registration notice.

29 SECTION 52. IC 6-1.1-5.5-3, AS AMENDED BY P.L.219-2007,
 30 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, "party"
 32 includes:

33 (1) a seller of property that is exempt under the seller's ownership;
 34 or

35 (2) a purchaser of property that is exempt under the purchaser's
 36 ownership;

37 from property taxes under IC 6-1.1-10.

38 (b) Before filing a conveyance document with the county auditor
 39 under IC 6-1.1-5-4, all the parties to the conveyance must do the
 40 following:

41 (1) Complete and sign a sales disclosure form as prescribed by the
 42 department of local government finance under section 5 of this
 43 chapter. All the parties may sign one (1) form, or if all the parties
 44 do not agree on the information to be included on the completed
 45 form, each party may sign and file a separate form.

46 (2) Before filing a sales disclosure form with the county auditor,
 47 submit the sales disclosure form to the county assessor. The

1 county assessor must review the accuracy and completeness of
 2 each sales disclosure form submitted immediately upon receipt of
 3 the form and, if the form is accurate and complete, stamp the form
 4 as eligible for filing with the county auditor and return the form
 5 to the appropriate party for filing with the county auditor. If
 6 multiple forms are filed in a short period, the county assessor
 7 shall process the forms as quickly as possible. For purposes of this
 8 subdivision, a sales disclosure form is considered to be accurate
 9 and complete if:

10 (A) the county assessor does not have substantial evidence
 11 when the form is reviewed under this subdivision that
 12 information in the form is inaccurate; and

13 (B) the form:

14 (i) substantially conforms to the sales disclosure form
 15 prescribed by the department of local government finance
 16 under section 5 of this chapter; and

17 (ii) is submitted to the county assessor in a format usable to
 18 the county assessor.

19 (3) File the sales disclosure form with the county auditor.

20 (c) ~~Except as provided in subsection (d);~~ The auditor shall forward
 21 each sales disclosure form to the county assessor. The county assessor
 22 shall retain the forms for five (5) years. The county assessor shall
 23 forward the sales disclosure form data to the department of local
 24 government finance and the legislative services agency in an electronic
 25 format specified jointly by the department of local government finance
 26 and the legislative services agency. The county assessor shall forward
 27 a copy of the sales disclosure forms to the township assessors in the
 28 county. The forms may be used by the county assessing officials, the
 29 department of local government finance, and the legislative services
 30 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 31 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 32 IC 6-1.1-31-6, and any other authorized purpose.

33 (d) In a county containing a consolidated city, the auditor shall
 34 forward the sales disclosure form to the appropriate township assessor
 35 **(if any)**. The township **or county** assessor shall forward the sales
 36 disclosure form to the department of local government finance and the
 37 legislative services agency in an electronic format specified jointly by
 38 the department of local government finance and the legislative services
 39 agency. The forms may be used by the county assessing officials, the
 40 department of local government finance, and the legislative services
 41 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 42 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 43 IC 6-1.1-31-6, and any other authorized purpose.

44 (e) If a sales disclosure form includes the telephone number or
 45 Social Security number of a party, the telephone number or Social
 46 Security number is confidential.

47 (f) County assessing officials and other local officials may not

1 establish procedures or requirements concerning sales disclosure forms
 2 that substantially differ from the procedures and requirements of this
 3 chapter.

4 SECTION 53. IC 6-1.1-5.5-12 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 12. (a) A party to
 6 a conveyance who:

7 (1) is required to file a sales disclosure form under this chapter;
 8 and

9 (2) fails to file a sales disclosure form at the time and in the
 10 manner required by this chapter;

11 is subject to a penalty in the amount determined under subsection (b).

12 (b) The amount of the penalty under subsection (a) is the greater of:

13 (1) one hundred dollars (\$100); or

14 (2) twenty-five thousandths percent (0.025%) of the sale price of
 15 the real property transferred under the conveyance document.

16 (c) The township assessor **(if any)** in a county containing a
 17 consolidated city, ~~or the county assessor in~~ **for a township in a county**
 18 **for which there is no township assessor, or the county assessor for**
 19 any other county, shall:

20 (1) determine the penalty imposed under this section;

21 (2) assess the penalty to the party to a conveyance; and

22 (3) notify the party to the conveyance that the penalty is payable
 23 not later than thirty (30) days after notice of the assessment.

24 (d) The county auditor shall:

25 (1) collect the penalty imposed under this section;

26 (2) deposit penalty collections as required under section 4 of this
 27 chapter; and

28 (3) notify the county prosecuting attorney of delinquent payments.

29 (e) The county prosecuting attorney shall initiate an action to
 30 recover a delinquent penalty under this section. In a successful action
 31 against a person for a delinquent penalty, the court shall award the
 32 county prosecuting attorney reasonable attorney's fees.

33 SECTION 54. IC 6-1.1-7-3 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. A person who
 35 permits a mobile home to be placed on any land which ~~he~~ **the person**
 36 owns, possesses, or controls shall report that fact to the assessor of the
 37 township in which the land is located, **or the county assessor if there**
 38 **is no township assessor for the township**, within ten (10) days after
 39 the mobile home is placed on the land. The ten (10) day period
 40 commences the day after the day that the mobile home is placed upon
 41 the land.

42 SECTION 55. IC 6-1.1-7-5 IS AMENDED TO READ AS
 43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A mobile home
 44 which is subject to taxation under this chapter shall be assessed by the
 45 assessor of the township within which the place of assessment is
 46 located, **or the county assessor if there is no township assessor for**
 47 **the township**. Each township assessor ~~of a county and the county~~

1 **assessor** shall certify the assessments of mobile homes to the county
 2 auditor in the same manner provided for the certification of personal
 3 property assessments. The township **or county** assessor shall make this
 4 certification on the forms prescribed by the department of local
 5 government finance.

6 SECTION 56. IC 6-1.1-8-23 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 23. Each year a
 8 public utility company shall file a statement with the assessor of each
 9 township **(if any)** and county assessor of each county in which the
 10 company's property is located. The company shall file the statement on
 11 the form prescribed by the department of local government finance.
 12 The statement shall contain a description of the company's tangible
 13 personal property located in the township **or county**.

14 SECTION 57. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
 15 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JANUARY 1, 2009]: Sec. 24. (a) Each year a township assessor, **or the**
 17 **county assessor if there is no township assessor for the township,**
 18 shall assess the fixed property ~~which that~~ as of the assessment date of
 19 that year is:

20 (1) owned or used by a public utility company; and

21 (2) located in the township ~~the township assessor serves. or~~
 22 **county.**

23 (b) The township **or county** assessor shall determine the assessed
 24 value of fixed property. ~~The A~~ township assessor shall certify the
 25 assessed values to the county assessor on or before April 1 of the year
 26 of assessment. However, in a county with ~~an elected a~~ township
 27 assessor in every township the township assessor shall certify the list
 28 to the department of local government finance. The county assessor
 29 shall review the assessed values and shall certify the assessed values
 30 to the department of local government finance on or before April 10 of
 31 ~~the that year. of assessment.~~

32 SECTION 58. IC 6-1.1-8-33 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 33. A public
 34 utility company may appeal a township **or county** assessor's
 35 assessment of fixed property in the same manner that it may appeal a
 36 township **or county** assessor's assessment of tangible property under
 37 ~~IC 1971, IC 6-1.1-15.~~

38 SECTION 59. IC 6-1.1-8-39 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 39. The annual
 40 assessments of a public utility company's property are presumed to
 41 include all the company's property which is subject to taxation under
 42 this chapter. However, this presumption does not preclude the
 43 subsequent assessment of a specific item of tangible property which is
 44 clearly shown to have been omitted from the assessments for that year.
 45 The appropriate township assessor, **or the county assessor if there is**
 46 **no township assessor for the township,** shall make assessments of
 47 omitted fixed property. The department of local government finance

1 shall make assessments of omitted distributable property. However, the
 2 department of local government finance may not assess omitted
 3 distributable property after the expiration of ten (10) years from the last
 4 day of the year in which the assessment should have been made.

5 SECTION 60. IC 6-1.1-8.5-7 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The
 7 township assessor of each township **(if any)** in a qualifying county shall
 8 notify the department of local government finance of a newly
 9 constructed industrial facility that is located in the township served by
 10 the township assessor. **The county assessor shall perform this duty**
 11 **for a township in a qualifying county if there is no township**
 12 **assessor for the township.**

13 (b) Each building commissioner in a qualifying county shall notify
 14 the department of local government finance of a newly constructed
 15 industrial facility that is located in the jurisdiction served by the
 16 building commissioner.

17 (c) The department of local government finance shall schedule an
 18 assessment under this chapter of a newly constructed industrial facility
 19 within six (6) months after receiving notice of the construction ~~from the~~
 20 ~~appropriate township assessor or building commissioner.~~ **under this**
 21 **section.**

22 SECTION 61. IC 6-1.1-9-1, AS AMENDED BY P.L.219-2007,
 23 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2009]: Sec. 1. If a township assessor **(if any)**, county
 25 assessor, or county property tax assessment board of appeals believes
 26 that any taxable tangible property has been omitted from or
 27 undervalued on the assessment rolls or the tax duplicate for any year or
 28 years, the official or board shall give written notice under IC 6-1.1-3-20
 29 or IC 6-1.1-4-22 of the assessment or increase in assessment. The
 30 notice shall contain a general description of the property and a
 31 statement describing the taxpayer's right to a review with the county
 32 property tax assessment board of appeals under IC 6-1.1-15-1.

33 SECTION 62. IC 6-1.1-9-6 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 6. The county
 35 assessor shall obtain from the county auditor or the township assessors
 36 **(if any)** all returns for tangible property made by the township
 37 assessors of the county and all assessment lists, schedules, statements,
 38 maps, and other books and papers filed with the county auditor by the
 39 township assessors. For purposes of discovering undervalued or
 40 omitted property, the county assessor shall carefully examine the
 41 county tax duplicates and all other pertinent records and papers of the
 42 county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The
 43 county assessor shall, in the manner prescribed in this article, assess all
 44 omitted or undervalued tangible property which is subject to
 45 assessment.

46 SECTION 63. IC 6-1.1-10-10 IS AMENDED TO READ AS
 47 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The owner

1 of an industrial waste control facility who wishes to obtain the
 2 exemption provided in section 9 of this chapter shall file an exemption
 3 claim **along** with the ~~assessor of the township in which the property is~~
 4 ~~located when he files his owner's~~ annual personal property return. The
 5 claim shall describe and state the assessed value of the property for
 6 which an exemption is claimed.

7 (b) The owner shall, by registered or certified mail, forward a copy
 8 of the exemption claim to the department of environmental
 9 management. The department shall acknowledge its receipt of the
 10 claim.

11 (c) The department of environmental management may investigate
 12 any claim. The department may also determine if the property for
 13 which the exemption is claimed is being utilized as an industrial waste
 14 control facility. Within one hundred twenty (120) days after a claim is
 15 mailed to the department, the department may certify its written
 16 determination to the township **or county** assessor with whom the claim
 17 was filed.

18 (d) The determination of the department remains in effect:

19 (1) as long as the owner owns the property and uses the property
 20 as an industrial waste control facility; or

21 (2) for five (5) years;

22 whichever is less. In addition, during the five (5) years after the
 23 department's determination the owner of the property must notify the
 24 **township county** assessor and the department in writing if any of the
 25 property on which the department's determination was based is
 26 disposed of or removed from service as an industrial waste control
 27 facility.

28 (e) The department may revoke a determination if the department
 29 finds that the property is not predominantly used as an industrial waste
 30 control facility.

31 (f) The township **or county** assessor, in accord with the
 32 determination of the department, shall allow or deny in whole or in part
 33 each exemption claim. However, if the owner provides the assessor
 34 with proof that a copy of the claim has been mailed to the department,
 35 and if the department has not certified a determination to the assessor
 36 within one hundred twenty (120) days after the claim has been mailed
 37 to the department, the assessor shall allow the total exemption claimed
 38 by the owner.

39 (g) The assessor shall reduce the assessed value of the owner's
 40 personal property for the year for which an exemption is claimed by the
 41 amount of exemption allowed.

42 SECTION 64. IC 6-1.1-10-13 IS AMENDED TO READ AS
 43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) The owner
 44 of personal property which is part of a stationary or unlicensed mobile
 45 air pollution control system who wishes to obtain the exemption
 46 provided in section 12 of this chapter shall claim the exemption on ~~his~~
 47 **the owner's** annual personal property return. ~~which he files with the~~

assessor of the township in which the property is located. On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township **or county** assessor shall:

(1) review the exemption claim; and ~~he shall~~

(2) allow or deny it in whole or in part.

In making ~~his~~ **the** decision, the township **or county** assessor shall consider the requirements stated in section 12 of this chapter.

(c) The township **or county** assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 65. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 14. The action taken by a township **or county** assessor on an exemption claim filed under section 10 or ~~section~~ 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

SECTION 66. IC 6-1.1-10-31.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31.7. (a) Subject to subsection (c), in order to claim a property tax exemption under section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

(1) a truck chassis under section 31.4 of this chapter;

(2) a passenger motor vehicle under section 31.5 of this chapter;

or

(3) a school bus body or chassis under section 31.6 of this chapter;

must file a claim for an exemption at the same time that the taxpayer is required to file a personal property tax return.

(b) A claim for exemption under this section must be filed on a form:

(1) prescribed by the department of local government finance; and

(2) containing the following information:

(A) A description of the property claimed to be exempt in sufficient detail to afford identification of the property.

(B) A statement indicating the ownership and the possession of the property.

(C) The grounds for claiming the exemption.

(D) The full name and address of the applicant.

(E) Any additional information that the department of local government finance may require that is:

(i) reasonably related to the exemption; and

(ii) necessary to determine the exemption.

(c) Notwithstanding subsection (b), an owner or a possessor may claim an exemption for a chassis or vehicle under this section without filing the form required under subsection (b) if:

(1) before March 1 the owner or possessor of the chassis or

1 vehicle identifies the chassis or vehicle, by chassis or vehicle
 2 identification number, as a chassis or vehicle to be used to fulfill
 3 an order from an out-of-state dealer; and

4 (2) the owner or possessor of the chassis or vehicle submits with
 5 the owner's or possessor's personal property return a list that:

6 (A) gives the chassis or vehicle identification number of each
 7 chassis or vehicle claimed to be exempt under subdivision (1);
 8 and

9 (B) identifies the order from an out-of-state dealer that
 10 corresponds to each chassis or vehicle listed.

11 (d) If, upon the request of ~~the local~~ an assessing official ~~a county~~
 12 ~~assessor, a member of the county property tax assessment board of~~
 13 ~~appeals~~, or the department of local government finance, the owner or
 14 possessor is unable to verify that the chassis or vehicle was used to
 15 fulfill the identified order, an exemption claimed under subsection (c)
 16 shall be denied.

17 SECTION 67. IC 6-1.1-10.1-11 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) A high
 19 impact business that desires to obtain the property tax credit provided
 20 by section 10 of this chapter must file a certified credit application, on
 21 forms prescribed by the department of local government finance, with
 22 the auditor of the county in which the inventory is located. The credit
 23 application must be filed on or before May 15 each year. If the high
 24 impact business obtains a filing extension under IC 6-1.1-3-7(b) for any
 25 year, the application for the year must be filed by the extended due date
 26 for that year.

27 (b) The property tax credit application required by this section must
 28 contain the following information:

29 (1) The name of the high impact business owning the inventory.

30 (2) A description of the inventory for which a property tax credit
 31 is claimed in sufficient detail to afford identification.

32 (3) The assessed value of the inventory subject to the property tax
 33 credit.

34 (4) Any other information considered necessary by the department
 35 of local government finance.

36 (c) On verification of the correctness of a property tax credit
 37 application by the ~~assessors~~ assessor of the ~~townships~~ township in
 38 which the inventory is located, **or the county assessor if there is no**
 39 **township assessor for the township**, the county auditor shall grant the
 40 property tax credit.

41 (d) The property tax credit and the period of the credit provided for
 42 inventory under section 10 of this chapter are not affected by a change
 43 in the ownership of the high impact business if the new owner of the
 44 high impact business owning the inventory:

45 (1) continues the business operation of the high impact business
 46 within the commission's jurisdiction and maintains employment
 47 levels within the commission's jurisdiction consistent with the

1 certification and pledge required under section 9(a) of this
2 chapter; and

3 (2) files an application in the manner provided by subsections (a)
4 and (b).

5 SECTION 68. IC 6-1.1-11-3, AS AMENDED BY P.L.219-2007,
6 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JANUARY 1, 2009]: Sec. 3. (a) Subject to subsections (e), (f), and (g),
8 an owner of tangible property who wishes to obtain an exemption from
9 property taxation shall file a certified application in duplicate with the
10 county assessor of the county in which the property that is the subject
11 of the exemption is located. The application must be filed annually on
12 or before May 15 on forms prescribed by the department of local
13 government finance. Except as provided in sections 1, 3.5, and 4 of this
14 chapter, the application applies only for the taxes imposed for the year
15 for which the application is filed.

16 (b) The authority for signing an exemption application may not be
17 delegated by the owner of the property to any other person except by
18 an executed power of attorney.

19 (c) An exemption application which is required under this chapter
20 shall contain the following information:

21 (1) A description of the property claimed to be exempt in
22 sufficient detail to afford identification.

23 (2) A statement showing the ownership, possession, and use of
24 the property.

25 (3) The grounds for claiming the exemption.

26 (4) The full name and address of the applicant.

27 (5) For the year that ends on the assessment date of the property,
28 identification of:

29 (A) each part of the property used or occupied; and

30 (B) each part of the property not used or occupied;

31 for one (1) or more exempt purposes under IC 6-1.1-10 during the
32 time the property is used or occupied.

33 (6) Any additional information which the department of local
34 government finance may require.

35 (d) A person who signs an exemption application shall attest in
36 writing and under penalties of perjury that, to the best of the person's
37 knowledge and belief, a predominant part of the property claimed to be
38 exempt is not being used or occupied in connection with a trade or
39 business that is not substantially related to the exercise or performance
40 of the organization's exempt purpose.

41 (e) An owner must file with an application for exemption of real
42 property under subsection (a) or section 5 of this chapter a copy of the
43 township assessor's record kept under IC 6-1.1-4-25(a) that shows the
44 calculation of the assessed value of the real property for the assessment
45 date for which the exemption is claimed. Upon receipt of the
46 exemption application, the county assessor shall examine that record
47 and determine if the real property for which the exemption is claimed

1 is properly assessed. If the county assessor determines that the real
 2 property is not properly assessed, the county assessor shall: ~~direct the~~
 3 ~~township assessor of the township in which the real property is located~~
 4 ~~to:~~

- 5 (1) properly assess the real property **or direct the township**
- 6 **assessor to properly assess the real property;** and
- 7 (2) notify the ~~county assessor and~~ county auditor of the proper
- 8 assessment **or direct the township assessor to notify the county**
- 9 **auditor of the proper assessment.**

10 (f) If the county assessor determines that the applicant has not filed
 11 with an application for exemption a copy of the record referred to in
 12 subsection (e), the county assessor shall notify the applicant in writing
 13 of that requirement. The applicant then has thirty (30) days after the
 14 date of the notice to comply with that requirement. The county property
 15 tax assessment board of appeals shall deny an application described in
 16 this subsection if the applicant does not comply with that requirement
 17 within the time permitted under this subsection.

18 (g) This subsection applies whenever a law requires an exemption
 19 to be claimed on or in an application accompanying a personal property
 20 tax return. The claim or application may be filed on or with a personal
 21 property tax return not more than thirty (30) days after the filing date
 22 for the personal property tax return, regardless of whether an extension
 23 of the filing date has been granted under IC 6-1.1-3-7.

24 SECTION 69. IC 6-1.1-12-20, AS AMENDED BY P.L.154-2006,
 25 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 2009]: Sec. 20. (a) A property owner who desires to
 27 obtain the deduction provided by section 18 of this chapter must file a
 28 certified deduction application, on forms prescribed by the department
 29 of local government finance, with the auditor of the county in which the
 30 rehabilitated property is located. The application may be filed in person
 31 or by mail. If mailed, the mailing must be postmarked on or before the
 32 last day for filing. Except as provided in subsection (b), the application
 33 must be filed before June 11 of the year in which the addition to
 34 assessed value is made.

35 (b) If notice of the addition to assessed value for any year is not
 36 given to the property owner before May 11 of that year, the application
 37 required by this section may be filed not later than thirty (30) days after
 38 the date such a notice is mailed to the property owner at the address
 39 shown on the records of the township **or county** assessor.

40 (c) The application required by this section shall contain the
 41 following information:

- 42 (1) A description of the property for which a deduction is claimed
- 43 in sufficient detail to afford identification.
- 44 (2) Statements of the ownership of the property.
- 45 (3) The assessed value of the improvements on the property
- 46 before rehabilitation.
- 47 (4) The number of dwelling units on the property.

(5) The number of dwelling units rehabilitated.

(6) The increase in assessed value resulting from the rehabilitation. ~~and~~

(7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 70. IC 6-1.1-12-24, AS AMENDED BY P.L.154-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b), the application must be filed before June 11 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before May 11 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The application required by this section shall contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements on the property before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation. ~~and~~

(5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall make the deduction.

SECTION 71. IC 6-1.1-12-27.1, AS AMENDED BY P.L.183-2007,

SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27.1. Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the twelve (12) months before June 11 of each year for which the person desires to obtain the deduction. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 72. IC 6-1.1-12-28.5, AS AMENDED BY P.L.137-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 28.5. (a) For purposes of this section:

(1) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

(2) "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

(3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

- (1) ninety-five percent (95%) for the 1994 assessment year;
- (2) ninety percent (90%) for the 1995 assessment year;
- (3) seventy-five percent (75%) for the 1996 assessment year; and
- (4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery system deduction must include:

- (1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or
- (2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years.

1 The township assessor, **or the county assessor if there is no township**
 2 **assessor for the township**, shall verify each deduction application
 3 filed under this section and the county auditor shall determine the
 4 deduction. The county auditor shall send to the department of local
 5 government finance a copy of each deduction application. The county
 6 auditor shall notify the county property tax assessment board of appeals
 7 of all deductions allowed under this section. A denial of a deduction
 8 claimed under this subsection may be appealed as provided in
 9 IC 6-1.1-15. The appeal is limited to a review of a determination made
 10 by the township **assessor, the county** assessor, or the county auditor.

11 (g) Notwithstanding subsection (d), the certification for the 1993
 12 assessment year of a resource recovery system in regard to which a
 13 political subdivision is liable for the payment of the property taxes
 14 remains valid at the ninety-five percent (95%) deduction level allowed
 15 before 1994 as long as the political subdivision remains liable for the
 16 payment of the property taxes on the system.

17 SECTION 73. IC 6-1.1-12-30, AS AMENDED BY P.L.183-2007,
 18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JANUARY 1, 2009]: Sec. 30. Except as provided in section 36 of this
 20 chapter, a person who desires to claim the deduction provided by
 21 section 29 of this chapter must file a certified statement in duplicate,
 22 on forms prescribed by the department of local government finance,
 23 with the auditor of the county in which the real property or mobile
 24 home is subject to assessment. With respect to real property, the person
 25 must file the statement during the twelve (12) months before June 11
 26 of each year for which the person desires to obtain the deduction. With
 27 respect to a mobile home which is not assessed as real property, the
 28 person must file the statement during the twelve (12) months before
 29 March 31 of each year for which the person desires to obtain the
 30 deduction. On verification of the statement by the assessor of the
 31 township in which the real property or mobile home is subject to
 32 assessment, **or the county assessor if there is no township assessor**
 33 **for the township**, the county auditor shall allow the deduction.

34 SECTION 74. IC 6-1.1-12-35.5, AS AMENDED BY P.L.183-2007,
 35 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2009]: Sec. 35.5. (a) Except as provided in section 36 of
 37 this chapter, a person who desires to claim the deduction provided by
 38 section 31, 33, 34, or 34.5 of this chapter must file a certified statement
 39 in duplicate, on forms prescribed by the department of local
 40 government finance, and proof of certification under subsection (b) or
 41 (f) with the auditor of the county in which the property for which the
 42 deduction is claimed is subject to assessment. Except as provided in
 43 subsection (e), with respect to property that is not assessed under
 44 IC 6-1.1-7, the person must file the statement during the twelve (12)
 45 months before June 11 of the assessment year. The person must file the
 46 statement in each year for which the person desires to obtain the
 47 deduction. With respect to a property which is assessed under

1 IC 6-1.1-7, the person must file the statement during the twelve (12)
 2 months before March 31 of each year for which the person desires to
 3 obtain the deduction. The statement may be filed in person or by mail.
 4 If mailed, the mailing must be postmarked on or before the last day for
 5 filing. On verification of the statement by the assessor of the township
 6 in which the property for which the deduction is claimed is subject to
 7 assessment, **or the county assessor if there is no township assessor**
 8 **for the township**, the county auditor shall allow the deduction.

9 (b) This subsection does not apply to an application for a deduction
 10 under section 34.5 of this chapter. The department of environmental
 11 management, upon application by a property owner, shall determine
 12 whether a system or device qualifies for a deduction provided by
 13 section 31, 33, or 34 of this chapter. If the department determines that
 14 a system or device qualifies for a deduction, it shall certify the system
 15 or device and provide proof of the certification to the property owner.
 16 The department shall prescribe the form and manner of the certification
 17 process required by this subsection.

18 (c) This subsection does not apply to an application for a deduction
 19 under section 34.5 of this chapter. If the department of environmental
 20 management receives an application for certification before May 11 of
 21 the assessment year, the department shall determine whether the system
 22 or device qualifies for a deduction before June 11 of the assessment
 23 year. If the department fails to make a determination under this
 24 subsection before June 11 of the assessment year, the system or device
 25 is considered certified.

26 (d) A denial of a deduction claimed under section 31, 33, 34, or 34.5
 27 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal
 28 is limited to a review of a determination made by the township
 29 **assessor, the county assessor, or the county property tax assessment**
 30 **board of appeals, or department of local government finance.**

31 (e) A person who timely files a personal property return under
 32 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
 33 deduction provided in section 31 of this chapter for property that is not
 34 assessed under IC 6-1.1-7 must file the statement described in
 35 subsection (a) during the twelve (12) months before June 11 of that
 36 year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for
 37 an assessment year must file the application between March 1 and the
 38 extended due date for that year.

39 (f) This subsection applies only to an application for a deduction
 40 under section 34.5 of this chapter. The center for coal technology
 41 research established by IC 21-47-4-1, upon receiving an application
 42 from the owner of a building, shall determine whether the building
 43 qualifies for a deduction under section 34.5 of this chapter. If the center
 44 determines that a building qualifies for a deduction, the center shall
 45 certify the building and provide proof of the certification to the owner
 46 of the building. The center shall prescribe the form and procedure for
 47 certification of buildings under this subsection. If the center receives

an application for certification of a building under section 34.5 of this chapter before May 11 of an assessment year:

- (1) the center shall determine whether the building qualifies for a deduction before June 11 of the assessment year; and
- (2) if the center fails to make a determination before June 11 of the assessment year, the building is considered certified.

SECTION 75. IC 6-1.1-12-38, AS AMENDED BY P.L.154-2006, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

- (1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11; minus
- (2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-3-3-12 and the pesticide storage rules adopted by the state chemist under IC 15-3-3.5-11. The statement and certification must be filed before June 11 of the year preceding the year the deduction will first be applied. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, **or the county assessor if there is no township assessor for the township**, the county auditor shall allow the deduction.

SECTION 76. IC 6-1.1-12-41, AS AMENDED BY P.L.199-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11.

(f) An ordinance may be adopted in a county to provide that a deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

(1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and

(2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-25 or IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

(1) before March 31, 2004, may be amended after March 30, 2004; and

(2) before June 1, 2005, may be amended after May 30, 2005; to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

(1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;

(2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or

(3) the county income tax council or the county fiscal body, whichever acts first, for a county not covered by subdivision (1) or (2).

To adopt an ordinance under subsection (f), a county income tax council shall use the procedures set forth in IC 6-3.5-6 concerning the imposition of the county option income tax. The entity that adopts the ordinance shall provide a certified copy of the ordinance to the department of local government finance before February 1.

(i) A taxpayer is not required to file an application to qualify for the deduction permitted under subsection (f).

(j) The department of local government finance shall incorporate the deduction established in this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, **or the county assessor if there is no township**

1 **assessor for the township, shall:**

- 2 (1) determine the amount of the deduction; and
 3 (2) within the period established in IC 6-1.1-16-1, issue a notice
 4 of assessment to the taxpayer that reflects the application of the
 5 deduction to the inventory assessment.

6 (k) The deduction established in this section must be applied to any
 7 inventory assessment made by:

- 8 (1) an assessing official;
 9 (2) a county property tax board of appeals; or
 10 (3) the department of local government finance.

11 SECTION 77. IC 6-1.1-12-42 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 42. (a) As used
 13 in this section, "assessed value of inventory" means the assessed value
 14 determined after the application of any deductions or adjustments that
 15 apply by statute or rule to the assessment of inventory, other than the
 16 deduction established in subsection (c).

17 (b) As used in this section, "inventory" has the meaning set forth in
 18 IC 6-1.1-3-11.

19 (c) A taxpayer is entitled to a deduction from assessed value equal
 20 to one hundred percent (100%) of the taxpayer's assessed value of
 21 inventory beginning with assessments made in 2006 for property taxes
 22 first due and payable in 2007.

23 (d) A taxpayer is not required to file an application to qualify for the
 24 deduction established by this section.

25 (e) The department of local government finance shall incorporate
 26 the deduction established by this section in the personal property return
 27 form to be used each year for filing under IC 6-1.1-3-7 or
 28 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
 29 form. If a taxpayer fails to enter the deduction on the form, the
 30 township assessor, **or the county assessor if there is no township**
 31 **assessor for the township, shall:**

- 32 (1) determine the amount of the deduction; and
 33 (2) within the period established in IC 6-1.1-16-1, issue a notice
 34 of assessment to the taxpayer that reflects the application of the
 35 deduction to the inventory assessment.

36 (f) The deduction established by this section must be applied to any
 37 inventory assessment made by:

- 38 (1) an assessing official;
 39 (2) a county property tax assessment board of appeals; or
 40 (3) the department of local government finance.

41 SECTION 78. IC 6-1.1-12.1-5, AS AMENDED BY P.L.193-2005,
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 43 JANUARY 1, 2009]: Sec. 5. (a) A property owner who desires to
 44 obtain the deduction provided by section 3 of this chapter must file a
 45 certified deduction application, on forms prescribed by the department
 46 of local government finance, with the auditor of the county in which the
 47 property is located. Except as otherwise provided in subsection (b) or

(e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate

deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township **or county** assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 79. IC 6-1.1-12.1-5.3, AS ADDED BY P.L.154-2006, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

1 (c) The deduction application required by this section must contain
2 the following information:

3 (1) The name of the property owner and, if applicable, the
4 property owner's tenant.

5 (2) A description of the property for which a deduction is claimed.

6 (3) The amount of the deduction claimed for the first year of the
7 deduction.

8 (4) Any other information required by the department of local
9 government finance or the designating body.

10 (d) A deduction application filed under this section applies to the
11 year in which the property owner or a tenant of the property owner
12 occupies the eligible vacant building and in the following year if the
13 deduction is allowed for a two (2) year period, without an additional
14 deduction application being filed.

15 (e) A property owner that desires to obtain the deduction provided
16 by section 4.8 of this chapter but that did not file a deduction
17 application within the dates prescribed in subsection (a) or (b) may file
18 a deduction application between March 1 and May 10 of a subsequent
19 year. A deduction application filed under this subsection applies to the
20 year in which the deduction application is filed and the following year
21 if the deduction is allowed for a two (2) year period, without an
22 additional deduction application being filed. The amount of the
23 deduction under this subsection is the amount that would have been
24 applicable to the year under section 4.8 of this chapter if the deduction
25 application had been filed in accordance with subsection (a) or (b).

26 (f) Subject to subsection (i), the county auditor shall do the
27 following:

28 (1) If a determination concerning the number of years the
29 deduction is allowed has been made in the resolution adopted
30 under section 2.5 of this chapter, the county auditor shall make
31 the appropriate deduction.

32 (2) If a determination concerning the number of years the
33 deduction is allowed has not been made in the resolution adopted
34 under section 2.5 of this chapter, the county auditor shall send a
35 copy of the deduction application to the designating body. Upon
36 receipt of the resolution stating the number of years the deduction
37 will be allowed, the county auditor shall make the appropriate
38 deduction.

39 (g) The amount and period of the deduction provided by section 4.8
40 of this chapter are not affected by a change in the ownership of the
41 eligible vacant building or a change in the property owner's tenant, if
42 the new property owner or the new tenant:

43 (1) continues to occupy the eligible vacant building in compliance
44 with any standards established under section 2(g) of this chapter;
45 and

46 (2) files an application in the manner provided by subsection (e).

47 (h) Before the county auditor acts under subsection (f), the county

auditor may request that the township assessor of the township in which the eligible vacant building is located, **or the county assessor if there is no township assessor for the township**, review the deduction application.

(i) A property owner may appeal a determination of the county auditor under subsection (f) by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the property owner notice of the determination. An appeal under this subsection shall be processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(j) In addition to the requirements of subsection (c), a property owner that files a deduction application under this section must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 4.8 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable:

(1) at the same time that the property owner or the property owner's tenant files a personal property tax return for property located at the eligible vacant building for which the deduction was granted; or

(2) if subdivision (1) does not apply, before May 15 of each year.

(k) The following information is a public record if filed under this section:

(1) The name and address of the property owner.

(2) The location and description of the eligible vacant building for which the deduction was granted.

(3) Any information concerning the number of employees at the eligible vacant building for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to the employees described in subdivision (3), including estimated totals that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual employees by the property owner or tenant is confidential.

SECTION 80. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.193-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing

equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, **or with the county assessor if there is no township assessor for the township.** Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township **or county** assessor shall forward to the county auditor ~~and the county assessor~~ a copy of each certified deduction schedule filed under this subsection. **The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.**

(b) The deduction schedule required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction schedule with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction schedule to the designating body, and the designating body shall adopt a resolution under section 4.5(g)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor **if there is no township assessor for the township**, may:

(1) review the deduction schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

1 If the township ~~assessor~~ or ~~the~~ county assessor does not deny the
 2 deduction, the county auditor shall apply the deduction in the amount
 3 claimed in the deduction schedule or in the amount as altered by the
 4 township ~~assessor~~ or ~~the~~ county assessor. A township ~~assessor~~ or a
 5 county assessor who denies a deduction under this subsection or alters
 6 the amount of the deduction shall notify the person that claimed the
 7 deduction and the county auditor of the assessor's action. The county
 8 auditor shall notify the designating body and the county property tax
 9 assessment board of appeals of all deductions applied under this
 10 section.

11 (f) If the ownership of new manufacturing equipment, new research
 12 and development equipment, new logistical distribution equipment, or
 13 new information technology equipment changes, the deduction
 14 provided under section 4.5 of this chapter continues to apply to that
 15 equipment if the new owner:

16 (1) continues to use the equipment in compliance with any
 17 standards established under section 2(g) of this chapter; and

18 (2) files the deduction schedules required by this section.

19 (g) The amount of the deduction is the percentage under section 4.5
 20 of this chapter that would have applied if the ownership of the property
 21 had not changed multiplied by the assessed value of the equipment for
 22 the year the deduction is claimed by the new owner.

23 (h) A person may appeal a determination of the township ~~assessor~~
 24 or ~~the~~ county assessor under subsection (e) to deny or alter the amount
 25 of the deduction by requesting in writing a preliminary conference with
 26 the township ~~assessor~~ or ~~the~~ county assessor not more than forty-five
 27 (45) days after the township ~~assessor~~ or ~~the~~ county assessor gives the
 28 person notice of the determination. Except as provided in subsection
 29 (i), an appeal initiated under this subsection is processed and
 30 determined in the same manner that an appeal is processed and
 31 determined under IC 6-1.1-15.

32 (i) The county assessor is recused from any action the county
 33 property tax assessment board of appeals takes with respect to an
 34 appeal under subsection (h) of a determination by the county assessor.

35 SECTION 81. IC 6-1.1-12.1-5.8 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.8. In lieu of
 37 providing the statement of benefits required by section 3 or 4.5 of this
 38 chapter and the additional information required by section 5.1 or 5.6 of
 39 this chapter, the designating body may, by resolution, waive the
 40 statement of benefits if the designating body finds that the purposes of
 41 this chapter are served by allowing the deduction and the property
 42 owner has, during the thirty-six (36) months preceding the first
 43 assessment date to which the waiver would apply, installed new
 44 manufacturing equipment, new research and development equipment,
 45 new logistical distribution equipment, or new information technology
 46 equipment or developed or rehabilitated property at a cost of at least
 47 ten million dollars (\$10,000,000) as determined by the assessor of the

township in which the property is located, **or by the county assessor if there is no township assessor for the township.**

SECTION 82. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.154-2006, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5.9. (a) This section does not apply to:

- (1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or
- (2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.
- (2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;

1 (2) the county auditor; and

2 (3) ~~if the deduction applied under section 4.5 of this chapter; the~~
3 ~~township county~~ assessor.

4 The county auditor shall remove the deduction from the tax duplicate
5 and shall notify the county treasurer of the termination of the
6 deduction. If the designating body's resolution is adopted after the
7 county treasurer has mailed the statement required by IC 6-1.1-22-8,
8 the county treasurer shall immediately mail the property owner a
9 revised statement that reflects the termination of the deduction.

10 (e) A property owner whose deduction is terminated by the
11 designating body under this section may appeal the designating body's
12 decision by filing a complaint in the office of the clerk of the circuit or
13 superior court together with a bond conditioned to pay the costs of the
14 appeal if the appeal is determined against the property owner. An
15 appeal under this subsection shall be promptly heard by the court
16 without a jury and determined within thirty (30) days after the time of
17 the filing of the appeal. The court shall hear evidence on the appeal and
18 may confirm the action of the designating body or sustain the appeal.
19 The judgment of the court is final and conclusive unless an appeal is
20 taken as in other civil actions.

21 (f) If an appeal under subsection (e) is pending, the taxes resulting
22 from the termination of the deduction are not due until after the appeal
23 is finally adjudicated and the termination of the deduction is finally
24 determined.

25 SECTION 83. IC 6-1.1-12.4-1, AS ADDED BY P.L.193-2005,
26 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JANUARY 1, 2009]: Sec. 1. For purposes of this chapter, "official"
28 means:

29 (1) a county auditor;

30 (2) a county assessor; or

31 (3) a township assessor **(if any)**.

32 SECTION 84. IC 6-1.1-12.4-2, AS AMENDED BY P.L.219-2007,
33 SECTION 34, AND AS AMENDED BY P.L.234-2007, SECTION 38,
34 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) For purposes of this
36 section, an increase in the assessed value of real property is determined
37 in the same manner that an increase in the assessed value of real
38 property is determined for purposes of IC 6-1.1-12.1.

39 (b) This subsection applies only to a development, redevelopment,
40 or rehabilitation that is first assessed after March 1, 2005, and before
41 March 2, ~~2009~~ 2007. Except as provided in subsection (h) and sections
42 4, 5, and 8 of this chapter, an owner of real property that:

43 (1) develops, redevelops, or rehabilitates the real property; and

44 (2) creates or retains employment from the development,
45 redevelopment, or rehabilitation;

46 is entitled to a deduction from the assessed value of the real property.

47 (c) *Subject to section 14 of this chapter*, the deduction under this

section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and

(2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

(1) a general reassessment of real property under IC 6-1.1-4-4; or

(2) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 85. IC 6-1.1-12.4-3, AS AMENDED BY P.L.219-2007, SECTION 35, AND AS AMENDED BY P.L.234-2007, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value

of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, ~~2009~~ 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property other than inventory (as defined in 50 IAC 4.2-5-1, as in effect on January 1, 2005) that:

(1) was never before used by its owner for any purpose in Indiana; and

(2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) *Subject to section 14 of this chapter*, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

(1) two million dollars (\$2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the purchase of the personal property; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor, **or the county assessor if there is no township assessor for the township**, shall:

(1) identify the personal property eligible for the deduction to the county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(g) The deduction under this section does not apply to personal property at a facility listed in IC 6-1.1-12.1-3(e).

SECTION 86. IC 6-1.1-12.4-9, AS ADDED BY P.L.193-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]: Sec. 9. If an official terminates a deduction under section 8 of this chapter:

(1) the official shall immediately mail a certified copy of the determination to:

(A) the property owner; and

(B) if the determination is made by the county assessor or the township assessor **(if any)**, the county auditor;

(2) the county auditor shall:

(A) remove the deduction from the tax duplicate; and

(B) notify the county treasurer of the termination of the deduction; and

(3) if the official's determination to terminate the deduction occurs after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

SECTION 87. IC 6-1.1-13-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors **(if any)** and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

SECTION 88. IC 6-1.1-14-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The county assessor, a township assessor **(if any)**, or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the order with the county ~~assessor~~ **auditor** of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

SECTION 89. IC 6-1.1-14-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) If a petition for review of an equalization order is filed with a county auditor under section 7 of this chapter, the county auditor shall immediately mail a certified copy of the petition and any information relevant to the petition to the department of local government finance. Within a reasonable period of time, the department of local government finance shall fix a date for a hearing on the petition. The hearing shall be held in the county to which the equalization order has been directed. At least three (3) days before the date fixed for the hearing, the department of local government finance shall give notice of the hearing by mail to the township ~~assessor~~ **(if any)** and the county ~~assessors~~ **assessor** whose

1 ~~assessments are~~ **assessment is** affected by the order and to the first ten
 2 (10) taxpayers whose names appear on the petition for review at the
 3 addresses listed by those taxpayers on the petition. In addition, the
 4 department of local government finance shall give the notice, if any,
 5 required under section 9(a) of this chapter.

6 (b) After the hearing required by subsection (a), the department of
 7 local government finance may affirm, modify, or set aside its
 8 equalization order. The department shall certify its action with respect
 9 to the order to the county auditor. The county auditor shall immediately
 10 make any changes in the assessed values required by the action of the
 11 department of local government finance.

12 (c) A person whose name appears on the petition for review may
 13 petition for judicial review of the final determination of the department
 14 of local government finance under subsection (b). The petition must be
 15 filed in the tax court not more than forty-five (45) days after the
 16 department certifies its action under subsection (b).

17 SECTION 90. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008,
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
 20 county board of a county or township official's action with respect to
 21 **either or both of the following:**

22 (1) The assessment of the taxpayer's tangible property. ~~if the~~
 23 ~~official's action requires the giving of notice to the taxpayer:~~

24 (2) **A deduction for which a review under this section is**
 25 **authorized by any of the following:**

26 (A) IC 6-1.1-12-25.5.

27 (B) IC 6-1.1-12-28.5.

28 (C) IC 6-1.1-12-35.5.

29 (D) IC 6-1.1-12.1-5.

30 (E) IC 6-1.1-12.1-5.3.

31 (F) IC 6-1.1-12.1-5.4.

32 (b) At the time that notice **of an action referred to in subsection**
 33 **(a)** is given to the taxpayer, the taxpayer shall also be informed in
 34 writing of:

35 (1) the opportunity for a review under this section, including a
 36 **preliminary informal** meeting under ~~subsection (h)~~ **subsection**
 37 **(h)(2)** with the county or township official referred to in this
 38 subsection; and

39 (2) the procedures the taxpayer must follow in order to obtain a
 40 review under this section.

41 ~~(b)~~ (c) In order to obtain a review of an assessment **or deduction**
 42 effective for the assessment date to which the notice referred to in
 43 ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in
 44 writing with the county or township official referred to in subsection (a)
 45 not later than forty-five (45) days after the date of the notice referred
 46 to in ~~subsection (a):~~ **subsection (b).**

47 ~~(c)~~ (d) A taxpayer may obtain a review by the county board of the

assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in ~~subsection (a):~~ **subsection (b)**. To obtain the review, the taxpayer must file a notice in writing with the township assessor, ~~of the township in which the property is subject to assessment. or the county assessor if the township is not served by a township assessor.~~ The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

~~(d)~~ **(e)** A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** must include the following information:

- (1) The name of the taxpayer.
- (2) The address and parcel or key number of the property.
- (3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

- (1) initiates a review under this section; and**
- (2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).**

~~(f)~~ **(h)** A county or township official who receives a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or (d)** shall:

- (1) immediately forward the notice to the county board; and**
- (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:**
 - (A) discussing the specifics of the taxpayer's assessment or deduction;**
 - (B) reviewing the taxpayer's property record card;**
 - (C) explaining to the taxpayer how the assessment or deduction was determined;**
 - (D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the**

- determination of the assessment or deduction;
- (E) noting and considering objections of the taxpayer;
- (F) considering all errors alleged by the taxpayer; and
- (G) otherwise educating the taxpayer about:
 - (i) the taxpayer's assessment or deduction;
 - (ii) the assessment or deduction process; and
 - (iii) the assessment or deduction appeal process.
- (i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:
 - (1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:
 - (A) those issues; and
 - (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.
 - (2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:
 - (A) a statement of those issues; and
 - (B) identification of:
 - (i) the issues on which the taxpayer and the official agree; and
 - (iii) the issues on which the taxpayer and the official disagree.
 - (j) If the county board receives a form referred to in subsection (i)(1) before the hearing scheduled under subsection (k):
 - (1) the county board shall cancel the hearing;
 - (2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and
 - (3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.
 - ~~(g)~~ (k) If:
 - (1) subsection (i)(2) applies; or
 - (2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of ~~the~~ **that** notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The

county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. **The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.**

(h) Before the county board holds the hearing required under subsection (g), the taxpayer may request a meeting by filing a written request with the county or township official with whom the taxpayer filed the notice for review to:

(1) attempt to resolve as many issues under review as possible; and

(2) seek a joint recommendation for settlement of some or all of the issues under review.

A county or township official who receives a meeting request under this subsection before the county board hearing shall meet with the taxpayer. The taxpayer and the county or township official shall present a joint recommendation reached under this subsection to the county board at the hearing required under subsection (g). The county board may adopt or reject the recommendation in whole or in part.

(i) **(l)** At the hearing required under ~~subsection (g): subsection (k):~~

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment **or deduction**; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment **or deduction** decision; and

(B) the reasons the taxpayer's contentions should be denied.

(j) (m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under ~~subsection (g): subsection (k).~~ If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(k) (n) Regardless of whether the county board adopts a ~~recommendation under subsection (h);~~ The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under ~~subsection (g) subsection (k)~~ to the taxpayer, **the official referred to in subsection (a),** the county assessor, and the ~~township assessor: county auditor.~~

1 ~~(h)~~ **(o)** If the maximum time elapses:

2 (1) under ~~subsection (g)~~ **subsection (k)** for the county board to
3 hold a hearing; or

4 (2) under ~~subsection (k)~~ **subsection (n)** for the county board to
5 give notice of its determination;

6 the taxpayer may initiate a proceeding for review before the Indiana
7 board by taking the action required by section 3 of this chapter at any
8 time after the maximum time elapses.

9 SECTION 91. IC 6-1.1-15-9, AS AMENDED BY P.L.219-2007,
10 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JANUARY 1, 2009]: Sec. 9. (a) If the assessment or exemption of
12 tangible property is corrected by the department of local government
13 finance or the county board under section 8 of this chapter, the owner
14 of the property has a right to appeal the final determination of the
15 corrected assessment or exemption to the Indiana board. The county
16 assessor also has a right to appeal the final determination of the
17 reassessment or exemption by the department of local government
18 finance or the county board, but only upon request by the county
19 assessor, the ~~elected~~ township assessor **(if any)**, or an affected taxing
20 unit. If the appeal is taken at the request of an affected taxing unit, the
21 taxing unit shall pay the costs of the appeal.

22 (b) An appeal under this section must be initiated in the manner
23 prescribed in section 3 of this chapter or IC 6-1.5-5.

24 SECTION 92. IC 6-1.1-15-12, AS AMENDED BY P.L.219-2007,
25 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JANUARY 1, 2009]: Sec. 12. (a) Subject to the limitations contained
27 in subsections (c) and (d), a county auditor shall correct errors which
28 are discovered in the tax duplicate for any one (1) or more of the
29 following reasons:

30 (1) The description of the real property was in error.

31 (2) The assessment was against the wrong person.

32 (3) Taxes on the same property were charged more than one (1)
33 time in the same year.

34 (4) There was a mathematical error in computing the taxes or
35 penalties on the taxes.

36 (5) There was an error in carrying delinquent taxes forward from
37 one (1) tax duplicate to another.

38 (6) The taxes, as a matter of law, were illegal.

39 (7) There was a mathematical error in computing an assessment.

40 (8) Through an error of omission by any state or county officer,
41 the taxpayer was not given credit for an exemption or deduction
42 permitted by law.

43 (b) The county auditor shall correct an error described under
44 subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county
45 auditor finds that the error exists.

46 (c) If the tax is based on an assessment made or determined by the
47 department of local government finance, the county auditor shall not

correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by ~~at least two (2)~~ **both** of the following officials:

~~(1) The township assessor.~~

~~(2) (1) The county auditor.~~

~~(3) (2) The county assessor.~~

If ~~two (2)~~ of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor **(if any)**.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer that files a statement under IC 6-1.1-8-23 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead file an amended statement not more than six (6) months after the due date of the statement.

SECTION 93. IC 6-1.1-15-14, AS AMENDED BY P.L.219-2007, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]; Sec. 14. In any assessment review, the assessing official ~~the county assessor; and the members of a county board~~ shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 94. IC 6-1.1-15-16, AS AMENDED BY P.L.219-2007, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor **(if any) or county assessor** before the assessment of the property.

SECTION 95. IC 6-1.1-16-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor;~~ or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor;~~ or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following ~~time~~ periods:

(1) A township ~~or county assessing official assessor (if any)~~ must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a ~~township or county~~ an assessing official, ~~or county property tax assessment board of appeals;~~ and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the ~~latter~~ **later** of:

(A) October 1 of the year immediately following the year for

1 which the assessment is made; or

2 (B) sixteen (16) months from the date the personal property
3 return is filed if the return is filed after May 15 of the year for
4 which the assessment is made.

5 (b) Except as provided in section 2 of this chapter, if an assessing
6 official ~~a county assessor~~, or a county property tax assessment board of
7 appeals fails to change an assessment and give notice of the change
8 within the time prescribed by this section, the assessed value claimed
9 by the taxpayer on the personal property return is final.

10 (c) This section does not limit the authority of a county auditor to
11 correct errors in a tax duplicate under IC 6-1.1-15-12.

12 (d) This section does not apply if the taxpayer:

13 (1) fails to file a personal property return which substantially
14 complies with ~~the provisions of~~ this article and the regulations of
15 the department of local government finance; or

16 (2) files a fraudulent personal property return with the intent to
17 evade the payment of property taxes.

18 (e) A taxpayer may appeal a preliminary determination of the
19 department of local government finance under subsection (a)(3) to the
20 Indiana board. An appeal under this subdivision shall be conducted in
21 the same manner as an appeal under IC 6-1.1-15-4 through
22 IC 6-1.1-15-8. A preliminary determination that is not appealed under
23 this subsection is a final unappealable order of the department of local
24 government finance.

25 SECTION 96. IC 6-1.1-16-2, AS AMENDED BY P.L.219-2007,
26 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JANUARY 1, 2009]: Sec. 2. (a) If a county property tax assessment
28 board of appeals fails to change an assessed value claimed by a
29 taxpayer on a personal property return and give notice of the change
30 within the time prescribed in section 1(a)(2) of this chapter, the
31 township assessor, or the county assessor **if there is no township**
32 **assessor for the township**, may file a petition for review of the
33 assessment by the Indiana board. The township ~~assessor~~ or ~~the~~ county
34 assessor must file the petition for review in the manner provided in
35 IC 6-1.1-15-3(d). The ~~time~~ period for filing the petition begins to run
36 on the last day that the county board is permitted to act on the
37 assessment under section 1(a)(2) of this chapter as though the board
38 acted and gave notice of its action on that day.

39 (b) Notwithstanding section 1(a)(3) of this chapter, the department
40 of local government finance shall reassess tangible property when an
41 appealed assessment of the property is remanded to the board under
42 IC 6-1.1-15-8.

43 SECTION 97. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006,
44 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
45 JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the
46 county auditor shall send a certified statement, under the seal of the
47 board of county commissioners, to the fiscal officer of each political

subdivision of the county and the department of local government finance. The statement shall contain:

(1) information concerning the assessed valuation in the political subdivision for the next calendar year;

(2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;

(3) the current assessed valuation as shown on the abstract of charges;

(4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, excluding years in which a general reassessment occurs, determined according to procedures established by the department of local government finance;

(5) the amount of the political subdivision's assessed valuation reduction determined under section 0.5(d) of this chapter;

(6) for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property; and

~~(6)~~ (7) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.

(b) The estimate of taxes to be distributed shall be based on:

(1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and

(2) any other information at the disposal of the county auditor which might affect the estimate.

(c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.

(d) Subject to subsection (e) and except as provided in subsection (f), after the county auditor sends a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:

(1) the fiscal officer of each political subdivision affected by the amendment; and

(2) the department of local government finance.

(e) Except as provided in subsection (g), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed

1 amendment at a public hearing. The county auditor must give notice of
 2 the hearing under IC 5-3-1. If the county auditor makes the amendment
 3 as a result of information provided to the county auditor by an assessor,
 4 the county auditor shall give notice of the public hearing to the
 5 assessor.

6 (f) Subsection (d) does not apply to an adjustment of assessed
 7 valuation under IC 36-7-15.1-26.9(d).

8 (g) The county auditor is not required to hold a public hearing under
 9 subsection (e) if:

- 10 (1) the amendment under subsection (d) is proposed to correct a
- 11 mathematical error made in the determination of the amount of
- 12 assessed valuation included in the earlier certified statement;
- 13 (2) the amendment under subsection (d) is proposed to add to the
- 14 amount of assessed valuation included in the earlier certified
- 15 statement assessed valuation of omitted property discovered after
- 16 the county auditor sent the earlier certified statement; or
- 17 (3) the county auditor determines that the amendment under
- 18 subsection (d) will not result in an increase in the tax rate or tax
- 19 rates of the political subdivision.

20 SECTION 98. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007,
 21 SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5,
 22 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a
 24 political subdivision shall formulate its estimated budget and its
 25 proposed tax rate and tax levy on the form prescribed by the
 26 department of local government finance and approved by the state
 27 board of accounts. The political subdivision shall give notice by
 28 publication to taxpayers of:

- 29 (1) the estimated budget;
- 30 (2) the estimated maximum permissible levy;
- 31 (3) the current and proposed tax levies of each fund; and
- 32 (4) the amounts of excessive levy appeals to be requested.

33 In the notice, the political subdivision shall also state the time and
 34 place at which a public hearing will be held on these items. The notice
 35 shall be published twice in accordance with IC 5-3-1 with the first
 36 publication at least ten (10) days before the date fixed for the public
 37 hearing. Beginning in 2009, the duties required by this subsection must
 38 be completed before August 10 of the calendar year. A political
 39 subdivision shall provide the estimated budget and levy information
 40 required for the notice under subsection (b) to the county auditor on the
 41 schedule determined by the department of local government finance.

42 (b) Beginning in 2009, before August 10 of a calendar year, the
 43 county auditor shall mail to the last known address of each person
 44 liable for any property taxes, as shown on the tax duplicate, or to the
 45 last known address of the most recent owner shown in the transfer
 46 book, a statement that includes:

- 47 (1) the assessed valuation as of the assessment date in the current

1 calendar year of tangible property on which the person will be
 2 liable for property taxes first due and payable in the immediately
 3 succeeding calendar year and notice to the person of the
 4 opportunity to appeal the assessed valuation under
 5 ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~ **IC 6-1.1-15-1.**

6 (2) the amount of property taxes for which the person will be
 7 liable to each political subdivision on the tangible property for
 8 taxes first due and payable in the immediately succeeding
 9 calendar year, taking into account all factors that affect that
 10 liability, including:

11 (A) the estimated budget and proposed tax rate and tax levy
 12 formulated by the political subdivision under subsection (a);

13 (B) any deductions or exemptions that apply to the assessed
 14 valuation of the tangible property;

15 (C) any credits that apply in the determination of the tax
 16 liability; and

17 (D) the county auditor's best estimate of the effects on the tax
 18 liability that might result from actions of:

19 (i) the county board of tax adjustment (*before January 1,*
 20 *2009) or the county board of tax and capital projects review*
 21 *(after December 31, 2008); or*

22 (ii) the department of local government finance;

23 (3) a prominently displayed notation that:

24 (A) the estimate under subdivision (2) is based on the best
 25 information available at the time the statement is mailed; and

26 (B) based on various factors, including potential actions by:

27 (i) the county board of tax adjustment (*before January 1,*
 28 *2009) or the county board of tax and capital projects review*
 29 *(after December 31, 2008); or*

30 (ii) the department of local government finance;

31 it is possible that the tax liability as finally determined will
 32 differ substantially from the estimate;

33 (4) comparative information showing the amount of property
 34 taxes for which the person is liable to each political subdivision
 35 on the tangible property for taxes first due and payable in the
 36 current year; and

37 (5) the date, time, and place at which the political subdivision will
 38 hold a public hearing on the political subdivision's estimated
 39 budget and proposed tax rate and tax levy as required under
 40 subsection (a).

41 (c) The department of local government finance shall:

42 (1) prescribe a form for; and

43 (2) provide assistance to county auditors in preparing;

44 statements under subsection (b). Mailing the statement described in
 45 subsection (b) to a mortgagee maintaining an escrow account for a
 46 person who is liable for any property taxes shall not be construed as
 47 compliance with subsection (b).

(d) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(e) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(f) A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

- (1) The cost of child services (as defined in IC 12-19-7-1) of the county payable from the family and children's fund.
- (2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter.

SECTION 99. IC 6-1.1-21-4, AS AMENDED BY P.L.234-2007, SECTION 297, AND AS AMENDED BY P.L.219-2007, SECTION 62, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Each year the department shall allocate from the property tax replacement fund an amount equal to the sum of:

- (1) each county's total eligible property tax replacement amount for that year; plus
- (2) the total amount of homestead tax credits that are provided under IC 6-1.1-20.9 and allowed by each county for that year; plus
- (3) an amount for each county that has one (1) or more taxing districts that contain all or part of an economic development district that meets the requirements of section 5.5 of this chapter. This amount is the sum of the amounts determined under the following STEPS for all taxing districts in the county that contain all or part of an economic development district:

STEP ONE: Determine that part of the sum of the amounts under section 2(g)(1)(A) and 2(g)(2) of this chapter that is attributable to the taxing district.

1 STEP TWO: Divide:

2 (A) that part of the subdivision (1) amount that is
3 attributable to the taxing district; by

4 (B) the STEP ONE sum.

5 STEP THREE: Multiply:

6 (A) the STEP TWO quotient; times

7 (B) the taxes levied in the taxing district that are allocated to
8 a special fund under IC 6-1.1-39-5.

9 (b) Except as provided in subsection (e), between March 1 and
10 August 31 of each year, the department shall distribute to each county
11 treasurer from the property tax replacement fund one-half (1/2) of the
12 estimated distribution for that year for the county. Between September
13 1 and December 15 of that year, the department shall distribute to each
14 county treasurer from the property tax replacement fund the remaining
15 one-half (1/2) of each estimated distribution for that year. The amount
16 of the distribution for each of these periods shall be according to a
17 schedule determined by the property tax replacement fund board under
18 section 10 of this chapter. The estimated distribution for each county
19 may be adjusted from time to time by the department to reflect any
20 changes in the total county tax levy upon which the estimated
21 distribution is based.

22 (c) On or before December 31 of each year or as soon thereafter as
23 possible, the department shall make a final determination of the amount
24 which should be distributed from the property tax replacement fund to
25 each county for that calendar year. This determination shall be known
26 as the final determination of distribution. The department shall
27 distribute to the county treasurer or, *except as provided in section 9 of*
28 *this chapter*, receive back from the county treasurer any deficit or
29 excess, as the case may be, between the sum of the distributions made
30 for that calendar year based on the estimated distribution and the final
31 determination of distribution. The final determination of distribution
32 shall be based on the auditor's abstract filed with the auditor of state,
33 adjusted for postabstract adjustments included in the December
34 settlement sheet for the year, and such additional information as the
35 department may require.

36 (d) All distributions provided for in this section shall be made on
37 warrants issued by the auditor of state drawn on the treasurer of state.
38 If the amounts allocated by the department from the property tax
39 replacement fund exceed in the aggregate the balance of money in the
40 fund, then the amount of the deficiency shall be transferred from the
41 state general fund to the property tax replacement fund, and the auditor
42 of state shall issue a warrant to the treasurer of state ordering the
43 payment of that amount. However, any amount transferred under this
44 section from the general fund to the property tax replacement fund
45 shall, as soon as funds are available in the property tax replacement
46 fund, be retransferred from the property tax replacement fund to the
47 state general fund, and the auditor of state shall issue a warrant to the

1 treasurer of state ordering the replacement of that amount.

2 (e) Except as provided in subsection (g) and subject to subsection
3 (h), the department shall not distribute under subsection (b) and section
4 10 of this chapter a percentage, determined by the department, of the
5 money that would otherwise be distributed to the county under
6 subsection (b) and section 10 of this chapter if:

7 (1) by the date the distribution is scheduled to be made, the
8 county auditor has not sent a certified statement required to be
9 sent by that date under IC 6-1.1-17-1 to the department of local
10 government finance;

11 (2) by the deadline under IC 36-2-9-20, the county auditor has not
12 transmitted data as required under that section;

13 (3) the county assessor has not forwarded to the department of
14 local government finance the duplicate copies of all approved
15 exemption applications required to be forwarded by that date
16 under IC 6-1.1-11-8(a);

17 (4) the county assessor has not forwarded to the department of
18 local government finance in a timely manner sales disclosure
19 *forms form data* under ~~IC 6-1.1-5.5-3(b)~~, ~~IC 6-1.1-5.5-3(h)~~;
20 **IC 6-1.1-5.5-3(c)**;

21 (5) local assessing officials have not provided information to the
22 department of local government finance in a timely manner under
23 IC 4-10-13-5(b);

24 (6) the county auditor has not paid a bill for services under
25 IC 6-1.1-4-31.5 to the department of local government finance in
26 a timely manner;

27 (7) the ~~elected~~ township assessors in the county **(if any)**, the
28 ~~elected~~ township assessors **(if any)** and the county assessor, or the
29 county assessor has not transmitted to the department of local
30 government finance by October 1 of the year in which the
31 distribution is scheduled to be made the data for all townships in
32 the county required to be transmitted under IC 6-1.1-4-25(b);

33 (8) the county has not established a parcel index numbering
34 system under 50 IAC 12-15-1 in a timely manner; or

35 (9) a township or county official has not provided other
36 information to the department of local government finance in a
37 timely manner as required by the department.

38 (f) Except as provided in subsection (i), money not distributed for
39 the reasons stated in subsection (e) shall be distributed to the county
40 when the department of local government finance determines that the
41 failure to:

42 (1) provide information; or

43 (2) pay a bill for services;

44 has been corrected.

45 (g) The restrictions on distributions under subsection (e) do not
46 apply if the department of local government finance determines that the
47 failure to:

- 1 (1) provide information; or
- 2 (2) pay a bill for services;
- 3 in a timely manner is justified by unusual circumstances.
- 4 (h) The department shall give the county auditor at least thirty (30)
- 5 days notice in writing before withholding a distribution under
- 6 subsection (e).
- 7 (i) Money not distributed for the reason stated in subsection (e)(6)
- 8 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money
- 9 deposited under this subsection is not subject to distribution under
- 10 subsection (f).
- 11 SECTION 100. IC 6-1.1-23-1, AS AMENDED BY P.L.214-2005,
- 12 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 13 JANUARY 1, 2009]: Sec. 1. (a) Annually, after November 10th but
- 14 before August 1st of the succeeding year, each county treasurer shall
- 15 serve a written demand upon each county resident who is delinquent in
- 16 the payment of personal property taxes. Annually, after May 10 but
- 17 before October 31 of the same year, each county treasurer may serve a
- 18 written demand upon a county resident who is delinquent in the
- 19 payment of personal property taxes. The written demand may be served
- 20 upon the taxpayer:
- 21 (1) by registered or certified mail;
- 22 (2) in person by the county treasurer or the county treasurer's
- 23 agent; or
- 24 (3) by proof of certificate of mailing.
- 25 (b) The written demand required by this section shall contain:
- 26 (1) a statement that the taxpayer is delinquent in the payment of
- 27 personal property taxes;
- 28 (2) the amount of the delinquent taxes;
- 29 (3) the penalties due on the delinquent taxes;
- 30 (4) the collection expenses which the taxpayer owes; and
- 31 (5) a statement that if the sum of the delinquent taxes, penalties,
- 32 and collection expenses are not paid within thirty (30) days from
- 33 the date the demand is made then:
- 34 (A) sufficient personal property of the taxpayer shall be sold
- 35 to satisfy the total amount due plus the additional collection
- 36 expenses incurred; or
- 37 (B) a judgment may be entered against the taxpayer in the
- 38 circuit court of the county.
- 39 (c) Subsections (d) through (g) apply only to personal property that:
- 40 (1) is subject to a lien of a creditor imposed under an agreement
- 41 entered into between the debtor and the creditor after June 30,
- 42 2005;
- 43 (2) comes into the possession of the creditor or the creditor's agent
- 44 after May 10, 2006, to satisfy all or part of the debt arising from
- 45 the agreement described in subdivision (1); and
- 46 (3) has an assessed value of at least three thousand two hundred
- 47 dollars (\$3,200).

(d) For the purpose of satisfying a creditor's lien on personal property, the creditor of a taxpayer that comes into possession of personal property on which the taxpayer is adjudicated delinquent in the payment of personal property taxes must pay in full to the county treasurer the amount of the delinquent personal property taxes determined under STEP SEVEN of the following formula from the proceeds of any transfer of the personal property made by the creditor or the creditor's agent before applying the proceeds to the creditor's lien on the personal property:

STEP ONE: Determine the amount realized from any transfer of the personal property made by the creditor or the creditor's agent after the payment of the direct costs of the transfer.

STEP TWO: Determine the amount of the delinquent taxes, including penalties and interest accrued on the delinquent taxes as identified on the form described in subsection (f) by the county treasurer.

STEP THREE: Determine the amount of the total of the unpaid debt that is a lien on the transferred property that was perfected before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the county treasurer. The creditor shall provide the county treasurer with:

(1) the name and address of the debtor; and

(2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

(1) The name and address of the debtor as identified by the creditor.

(2) A description of the personal property identified by the creditor and now in the creditor's possession.

(3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that ~~IC 6-1.1-23-1~~ **this section** requires that a creditor, upon the liquidation of personal property for the satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county **assessor** and **the** township assessors (**if any**) shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county **assessor** and **the** township assessors (**if any**) must include providing the county treasurer with relevant personal property forms filed with the **assessor or** assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

SECTION 101. IC 6-1.1-24-2, AS AMENDED BY P.L.89-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the

- 1 sum of:
- 2 (i) the greater of twenty-five dollars (\$25) or postage and
- 3 publication costs; and
- 4 (ii) any other actual costs incurred by the county that are
- 5 directly attributable to the tax sale; and
- 6 (E) any unpaid costs due under subsection (b) from a prior tax
- 7 sale.
- 8 (4) A statement that a person redeeming each tract or item of real
- 9 property after the sale must pay:
- 10 (A) one hundred ten percent (110%) of the amount of the
- 11 minimum bid for which the tract or item of real property was
- 12 offered at the time of sale if the tract or item of real property
- 13 is redeemed not more than six (6) months after the date of
- 14 sale;
- 15 (B) one hundred fifteen percent (115%) of the amount of the
- 16 minimum bid for which the tract or item of real property was
- 17 offered at the time of sale if the tract or item of real property
- 18 is redeemed more than six (6) months after the date of sale;
- 19 (C) the amount by which the purchase price exceeds the
- 20 minimum bid on the tract or item of real property plus ten
- 21 percent (10%) per annum on the amount by which the
- 22 purchase price exceeds the minimum bid; and
- 23 (D) all taxes and special assessments on the tract or item of
- 24 real property paid by the purchaser after the tax sale plus
- 25 interest at the rate of ten percent (10%) per annum on the
- 26 amount of taxes and special assessments paid by the purchaser
- 27 on the redeemed property.
- 28 (5) A statement for informational purposes only, of the location
- 29 of each tract or item of real property by key number, if any, and
- 30 street address, if any, or a common description of the property
- 31 other than a legal description. The township assessor, **or the**
- 32 **county assessor if there is no township assessor for the**
- 33 **township**, upon written request from the county auditor, shall
- 34 provide the information to be in the notice required by this
- 35 subsection. A misstatement in the key number or street address
- 36 does not invalidate an otherwise valid sale.
- 37 (6) A statement that the county does not warrant the accuracy of
- 38 the street address or common description of the property.
- 39 (7) A statement indicating:
- 40 (A) the name of the owner of each tract or item of real
- 41 property with a single owner; or
- 42 (B) the name of at least one (1) of the owners of each tract or
- 43 item of real property with multiple owners.
- 44 (8) A statement of the procedure to be followed for obtaining or
- 45 objecting to a judgment and order of sale, that must include the
- 46 following:
- 47 (A) A statement:

- 1 (i) that the county auditor and county treasurer will apply on
- 2 or after a date designated in the notice for a court judgment
- 3 against the tracts or real property for an amount that is not
- 4 less than the amount set under subdivision (3), and for an
- 5 order to sell the tracts or real property at public auction to
- 6 the highest bidder, subject to the right of redemption; and
- 7 (ii) indicating the date when the period of redemption
- 8 specified in IC 6-1.1-25-4 will expire.
- 9 (B) A statement that any defense to the application for
- 10 judgment must be:
- 11 (i) filed with the court; and
- 12 (ii) served on the county auditor and the county treasurer;
- 13 before the date designated as the earliest date on which the
- 14 application for judgment may be filed.
- 15 (C) A statement that the county auditor and the county
- 16 treasurer are entitled to receive all pleadings, motions,
- 17 petitions, and other filings related to the defense to the
- 18 application for judgment.
- 19 (D) A statement that the court will set a date for a hearing at
- 20 least seven (7) days before the advertised date and that the
- 21 court will determine any defenses to the application for
- 22 judgment at the hearing.
- 23 (9) A statement that the sale will be conducted at a place
- 24 designated in the notice and that the sale will continue until all
- 25 tracts and real property have been offered for sale.
- 26 (10) A statement that the sale will take place at the times and
- 27 dates designated in the notice. Whenever the public auction is to
- 28 be conducted as an electronic sale, the notice must include a
- 29 statement indicating that the public auction will be conducted as
- 30 an electronic sale and a description of the procedures that must be
- 31 followed to participate in the electronic sale.
- 32 (11) A statement that a person redeeming each tract or item after
- 33 the sale must pay the costs described in IC 6-1.1-25-2(e).
- 34 (12) If a county auditor and county treasurer have entered into an
- 35 agreement under IC 6-1.1-25-4.7, a statement that the county
- 36 auditor will perform the duties of the notification and title search
- 37 under IC 6-1.1-25-4.5 and the notification and petition to the
- 38 court for the tax deed under IC 6-1.1-25-4.6.
- 39 (13) A statement that, if the tract or item of real property is sold
- 40 for an amount more than the minimum bid and the property is not
- 41 redeemed, the owner of record of the tract or item of real property
- 42 who is divested of ownership at the time the tax deed is issued
- 43 may have a right to the tax sale surplus.
- 44 (14) If a determination has been made under subsection (d), a
- 45 statement that tracts or items will be sold together.
- 46 (b) If within sixty (60) days before the date of the tax sale the county
- 47 incurs costs set under subsection (a)(3)(D) and those costs are not paid,

1 the county auditor shall enter the amount of costs that remain unpaid
 2 upon the tax duplicate of the property for which the costs were set. The
 3 county treasurer shall mail notice of unpaid costs entered upon a tax
 4 duplicate under this subsection to the owner of the property identified
 5 in the tax duplicate.

6 (c) The amount of unpaid costs entered upon a tax duplicate under
 7 subsection (b) must be paid no later than the date upon which the next
 8 installment of real estate taxes for the property is due. Unpaid costs
 9 entered upon a tax duplicate under subsection (b) are a lien against the
 10 property described in the tax duplicate, and amounts remaining unpaid
 11 on the date the next installment of real estate taxes is due may be
 12 collected in the same manner that delinquent property taxes are
 13 collected.

14 (d) The county auditor and county treasurer may establish the
 15 condition that a tract or item will be sold and may be redeemed under
 16 this chapter only if the tract or item is sold or redeemed together with
 17 one (1) or more other tracts or items. Property may be sold together
 18 only if the tract or item is owned by the same person.

19 SECTION 102. IC 6-1.1-25-4.1 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4.1. (a) If, as
 21 provided in ~~section 4(f)~~ **section 4(h)** of this chapter, the county auditor
 22 does not issue a deed to the county for property for which a certificate
 23 of sale has been issued to the county under IC 6-1.1-24-9 because the
 24 county executive determines that the property contains hazardous waste
 25 or another environmental hazard for which the cost of abatement or
 26 alleviation will exceed the fair market value of the property, the
 27 property may be transferred consistent with ~~the provisions of~~ this
 28 section.

29 (b) A person who desires to obtain title to and eliminate the
 30 hazardous conditions of property containing hazardous waste or
 31 another environmental hazard for which a county holds a certificate of
 32 sale but to which a deed may not be issued to the county under ~~section~~
 33 ~~4(f)~~ **section 4(h)** of this chapter may file a petition with the county
 34 auditor seeking a waiver of the delinquent taxes, special assessments,
 35 interest, penalties, and costs assessed against the property and transfer
 36 of the title to the property to the petitioner. The petition must:

- 37 (1) be on a form prescribed by the state board of accounts and
 38 approved by the department of local government finance;
- 39 (2) state the amount of taxes, special assessments, penalties, and
 40 costs assessed against the property for which a waiver is sought;
- 41 (3) describe the conditions existing on the property that have
 42 prevented the sale or the transfer of title to the county;
- 43 (4) describe the plan of the petitioner for elimination of the
 44 hazardous condition on the property under IC 13-25-5 and the
 45 intended use of the property; and
- 46 (5) be accompanied by a fee established by the county auditor for
 47 completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

- (1) the assessor of the township in which the property is located,
or the county assessor if there is no township assessor for the township;
- (2) the owner;
- (3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;
- (4) the county property tax assessment board of appeals; and
- (5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located,
or the county assessor if there is no township assessor for the township.

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of

appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (4) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the petition is filed.

(h) Upon receipt by the department of local government finance of an appeal, the department of local government finance shall set a date, time, and place for a hearing. The department of local government finance shall give notice, by mail, of the date, time, and place fixed for the hearing to:

- (1) the person filing the appeal;
- (2) the petitioner;
- (3) the owner;
- (4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (5) the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township;** and
- (6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

- (1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal

1 under subsection (h); and

2 (2) waive the taxes, special assessments, interest, penalties, and
3 costs assessed against the property;

4 the department of local government finance shall issue to the county
5 auditor an order directing the removal from the tax duplicate of the
6 taxes, special assessments, interest, penalties, and costs for which the
7 waiver is granted.

8 (k) After:

9 (1) at least thirty (30) days have passed since the issuance of a
10 notice by the department of local government finance to the
11 county property tax assessment board of appeals granting a
12 petition filed under subsection (b), if no appeal has been filed; or
13 (2) not more than thirty (30) days after receipt by the county
14 property tax assessment board of appeals of a notice of a final
15 determination of the department of local government finance
16 granting a petition filed under subsection (b) after an appeal has
17 been filed and heard under subsection (h);

18 the county auditor shall file a verified petition and an application for an
19 order on the petition in the court in which the judgment of sale was
20 entered asking the court to direct the county auditor to issue a tax deed
21 to the real property. The petition shall contain the certificate of sale
22 issued to the county, a copy of the petition filed under subsection (b),
23 and a copy of the notice of the final determination of the department of
24 local government finance directing the county auditor to remove the
25 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
26 filing of the petition and application for an order on the petition shall
27 be given, by mail, to the owner and any person with a substantial
28 interest of public record in the property. A person owning or having an
29 interest in the property may appear to object to the petition.

30 (l) The court shall enter an order directing the county auditor to
31 issue a tax deed to the petitioner under subsection (b) if the court finds
32 that the following conditions exist:

33 (1) The time for redemption has expired.

34 (2) The property has not been redeemed before the expiration of
35 the period of redemption specified in section 4 of this chapter.

36 (3) All taxes, special assessments, interest, penalties, and costs
37 have been waived by the department of local government finance
38 or, to the extent not waived, paid by the petitioner under
39 subsection (b).

40 (4) All notices required by this section and sections 4.5 and 4.6 of
41 this chapter have been given.

42 (5) The petitioner under subsection (b) has complied with all the
43 provisions of law entitling the petitioner to a tax deed.

44 (m) A tax deed issued under this section is uncontestable except by
45 appeal from the order of the court directing the county auditor to issue
46 the tax deed. The appeal must be filed not later than sixty (60) days
47 after the date of the court's order.

1 SECTION 103. IC 6-1.1-31-5 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Subject to
 3 this article, the rules adopted by the department of local government
 4 finance are the basis for determining the true tax value of tangible
 5 property.

6 (b) ~~Local~~ Assessing officials ~~members of the county property tax~~
 7 ~~assessment board of appeals; and county assessors~~ shall:

8 (1) comply with the rules, appraisal manuals, bulletins, and
 9 directives adopted by the department of local government finance;

10 (2) use the property tax forms, property tax returns, and notice
 11 forms prescribed by the department; and

12 (3) collect and record the data required by the department.

13 (c) In assessing tangible property, the ~~township assessors; members~~
 14 ~~of the county property tax assessment board of appeals; and county~~
 15 ~~assessors assessing officials~~ may consider factors in addition to those
 16 prescribed by the department of local government finance if the use of
 17 the additional factors is first approved by the department. Each
 18 ~~township assessor; of the county property tax assessment board of~~
 19 ~~appeals; and the county assessor assessing official~~ shall indicate on ~~his~~
 20 ~~the official's~~ records for each individual assessment whether:

21 (1) only the factors contained in the department's rules, forms, and
 22 returns have been considered; or

23 (2) factors in addition to those contained in the department's rules,
 24 forms, and returns have been considered.

25 SECTION 104. IC 6-1.1-31.5-2, AS AMENDED BY P.L.228-2005,
 26 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2008]: Sec. 2. (a) Subject to section 3.5(e) of this chapter, the
 28 department shall adopt rules under IC 4-22-2 to prescribe computer
 29 specification standards and for the certification of:

30 (1) computer software;

31 (2) software providers;

32 (3) computer service providers; and

33 (4) computer equipment providers.

34 (b) The rules of the department shall provide for:

35 (1) the effective and efficient administration of assessment laws;

36 (2) the prompt updating of assessment data;

37 (3) the administration of information contained in the sales
 38 disclosure form, as required under IC 6-1.1-5.5; and

39 (4) other information necessary to carry out the administration of
 40 the property tax assessment laws.

41 (c) After ~~December 31, 1998~~, **June 30, 2008**, subject to section
 42 3.5(e) of this chapter a county:

43 (1) may contract only for computer software and with software
 44 providers, computer service providers, and equipment providers
 45 that are certified by the department under the rules described in
 46 subsection (a); **and**

47 (2) **may enter into a contract referred to in subdivision (1)**

only if the department is a party to the contract.

(d) The initial rules under this section must be adopted under ~~IC 4-22-2 before January 1, 1998:~~

SECTION 105. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor ~~with the recommendation of the township assessors~~ shall select the computer system. ~~used by township assessors and the county assessor in the county except in a county with an elected township assessor in every township. In a county with an elected township assessor in every township, the elected township assessors shall select a computer system based on a majority vote of the township assessors in the county.~~

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

- ~~(1) township assessors;~~
- ~~(2) the county assessor;~~
- ~~(3) (1) the department of local government finance; and~~
- ~~(4) members of the county property tax assessment board of appeals.~~
- (2) assessing officials.**

(c) The certified system referred to in subsection (a) used by the counties must be:

- (1) compatible with the data export and transmission requirements in a standard format prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and
- (2) maintained in a manner that ensures prompt and accurate transfer of data to the department of local government finance and the legislative services agency.

(d) All standardized property forms and notices on the certified computer system referred to in subsection (a) shall be maintained by the ~~township assessor and the county assessor~~ in an accessible location and in a format that is easily understandable for use by persons of the county.

(e) The department shall adopt rules ~~before July 1, 2006,~~ for the establishment of:

(1) a uniform and common property tax management system among all counties that:

(A) includes a combined mass appraisal and county auditor system integrated with a county treasurer system; and

(B) replaces the computer system referred to in subsection (a); and

(2) a schedule for implementation of the system referred to in subdivision (1) structured to result in the implementation of the system in all counties with respect to an assessment date:

(A) determined by the department; and

(B) specified in the rule.

(f) The department shall appoint an advisory committee to assist the department in the formulation of the rules referred to in subsection (e). The department shall determine the number of members of the committee. The committee:

(1) must include at least:

~~(A) one (1) township assessor;~~

~~(B)~~ (A) one (1) county assessor;

~~(C)~~ (B) one (1) county auditor; and

~~(D)~~ (C) one (1) county treasurer; and

(2) shall meet at times and locations determined by the department.

(g) Each member of the committee appointed under subsection (f) who is not a state employee is not entitled to the minimum salary per diem provided by IC 4-10-11-2.1(b). The member is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(h) Each member of the committee appointed under subsection (f) who is a state employee is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(i) The department shall report to the budget committee in writing the department's estimate of the cost of implementation of the system referred to in subsection (e).

SECTION 106. IC 6-1.1-31.7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. As used in this chapter, "appraiser" refers to a professional appraiser or a professional appraisal firm that contracts with a ~~township or~~ county under IC 6-1.1-4.

SECTION 107. IC 6-1.1-31.7-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) The department shall adopt rules under IC 4-22-2 for the certification and

1 regulation of appraisers.

2 (b) **Subject to subsection (d)**, the rules of the department shall
3 provide for the following:

4 (1) Minimum appraiser qualifications.

5 (2) Minimum appraiser certification, training, and recertification
6 requirements.

7 (3) Sanctions for noncompliance with assessing laws and the rules
8 of the department, including laws and rules that set time
9 requirements for the completion of assessments.

10 (4) Appraiser contract requirements.

11 (5) Other provisions necessary to carry out the administration of
12 the property tax assessment laws.

13 (c) After December 31, 1998, a county or township may contract
14 only with appraisers that are certified by the department under the rules
15 described in subsection (a).

16 **(d) The rules referred to in subsection (b) that apply to**
17 **contracts with appraisers entered into after December 31, 2008,**
18 **must include level two assessor-appraiser certification under**
19 **IC 6-1.1-35.5 as part of the minimum appraiser qualifications for**
20 **each appraiser that performs assessments on behalf of the**
21 **contractor.**

22 SECTION 108. IC 6-1.1-35-1 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. The department
24 of local government finance shall:

25 (1) interpret the property tax laws of this state;

26 (2) instruct property tax officials about their taxation and
27 assessment duties; ~~and ensure that the county assessors, township~~
28 ~~assessors, and assessing officials are in compliance with section~~
29 ~~1-1 of this chapter;~~

30 (3) see that all property assessments are made in the manner
31 provided by law; and

32 (4) develop and maintain a manual for all assessing officials and
33 county assessors concerning:

34 (A) assessment duties and responsibilities of the various state
35 and local officials;

36 (B) assessment procedures and time limits for the completion
37 of assessment duties;

38 (C) changes in state assessment laws; and

39 (D) other matters relevant to the assessment duties of
40 assessing officials, county assessors, and other county
41 officials.

42 SECTION 109. IC 6-1.1-35-9 IS AMENDED TO READ AS
43 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 9. (a) All
44 information that is related to earnings, income, profits, losses, or
45 expenditures and that is:

46 (1) given by a person to:

47 (A) an assessing official;

~~(B)~~ a member of a county property tax assessment board of appeals;
~~(C)~~ a county assessor;
~~(D)~~ **(B)** an employee of a person referred to in clauses (A) through ~~(C)~~; **an assessing official**; or
~~(E)~~ **(C)** an officer or employee of an entity that contracts with a board of county commissioners **or** a county assessor **or an** ~~elected township assessor~~ under IC 6-1.1-36-12; or

(2) acquired by:

(A) an assessing official;
~~(B)~~ a member of a county property tax assessment board of appeals;
~~(C)~~ a county assessor;
~~(D)~~ **(B)** an employee of a person referred to in clauses (A) through ~~(C)~~; **an assessing official**; or
~~(E)~~ **(C)** an officer or employee of an entity that contracts with a board of county commissioners **or** a county assessor **or an** ~~elected township assessor~~ under IC 6-1.1-36-12;

in the performance of the person's duties;

is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), or (d).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;
 (B) the United States; or
 (C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee; or

(2) an officer or employee of an entity that contracts with a board of county commissioners **or** a county assessor **or an** ~~elected township assessor~~ under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county **or township** assessor:

(1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.

(2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics. **and**

(3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information that is disclosed to a person under subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

(A) is an officer or employee of an entity that contracts with a board of county commissioners ~~or~~ a county assessor ~~or an elected township assessor~~ under IC 6-1.1-36-12; and

(B) obtains confidential information under this section;

may not disclose that confidential information to any other person; and

(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

(A) the completion of the examination of the taxpayer's personal property return under IC 6-1.1-36-12; or

(B) the termination of the contract.

SECTION 110. IC 6-1.1-35-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) An assessing official ~~member of a county property tax assessment board of appeals; a state board member;~~ or an employee of ~~any~~ **an** assessing official ~~county assessor; or board~~ shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners ~~or~~ a county assessor ~~or an elected township assessor~~ under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:

(1) the contract between the entity and the board is void as of the date of the disclosure;

(2) the entity forfeits all right to payments owed under the contract after the date of disclosure;

(3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board ~~or~~ a county assessor ~~or an elected township assessor~~ under IC 6-1.1-36-12; and

(4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.

SECTION 111. IC 6-1.1-35.2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) In any year in which an assessing official ~~or a county assessor~~ takes office for the

1 first time, the department of local government finance shall conduct
 2 training sessions determined under the rules adopted by the department
 3 under IC 4-22-2 for ~~these the~~ new assessing officials. ~~and county~~
 4 ~~assessors. These~~ The sessions must be held at the locations described
 5 in subsection (b).

6 (b) To ensure that all newly elected or appointed assessing officials
 7 ~~and assessors~~ have an opportunity to attend the training sessions
 8 required by this section, the department of local government finance
 9 shall conduct the training sessions at a minimum of four (4) separate
 10 regional locations. The department shall determine the locations of the
 11 training sessions, but:

12 (1) at least one (1) training session must be held in the
 13 northeastern part of Indiana;

14 (2) at least one (1) training session must be held in the
 15 northwestern part of Indiana;

16 (3) at least one (1) training session must be held in the
 17 southeastern part of Indiana; and

18 (4) at least one (1) training session must be held in the
 19 southwestern part of Indiana.

20 The four (4) regional training sessions may not be held in Indianapolis.
 21 However, the department of local government finance may, after the
 22 conclusion of the four (4) training sessions, provide additional training
 23 sessions at locations determined by the department.

24 (c) Any new assessing official ~~or county assessor~~ who attends:

25 (1) a required session during the official's ~~or assessor's~~ term of
 26 office; or

27 (2) training between the date the person is elected to office and
 28 January 1 of the year the person takes office for the first time;

29 is entitled to receive the per diem per session set by the department of
 30 local government finance by rule adopted under IC 4-22-2 and a
 31 mileage allowance from the county in which the official resides.

32 (d) A person is entitled to a mileage allowance under this section
 33 only for travel between the person's place of work and the training
 34 session nearest to the person's place of work.

35 SECTION 112. IC 6-1.1-35.2-3 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Each year
 37 the department of local government finance shall conduct the
 38 continuing education sessions required in the rules adopted by the
 39 department for all assessing officials ~~county assessors~~, and all ~~members~~
 40 ~~of, and~~ hearing officers for the county property tax assessment board
 41 of appeals. These sessions must be conducted at the locations described
 42 in subsection (b).

43 (b) To ensure that all assessing officials ~~assessors, and members of~~
 44 ~~county property tax assessment boards of appeals and hearing officers~~
 45 have an opportunity to attend the continuing education sessions
 46 required by this section, the department of local government finance
 47 shall conduct the continuing education sessions at a minimum of four

(4) separate regional locations. The department shall determine the locations of the continuing education sessions, but:

(1) at least one (1) continuing education session must be held in the northeastern part of Indiana;

(2) at least one (1) continuing education session must be held in the northwestern part of Indiana;

(3) at least one (1) continuing education session must be held in the southeastern part of Indiana; and

(4) at least one (1) continuing education session must be held in the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official ~~county assessor, or member of, and~~ hearing ~~officers officer~~ for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 113. IC 6-1.1-35.2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. A county that is required to make a payment to an assessing official ~~a county assessor, or member of, and a~~ hearing ~~officers officer~~ for the county property tax assessment board of appeals under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's ~~cumulative~~ reassessment fund.

SECTION 114. IC 6-1.1-35.5-7, AS AMENDED BY P.L.219-2007, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to an ~~elected~~ assessing official, a ~~county assessor, a member of, and~~ hearing ~~officers officer~~ for a county property tax assessment board of appeals, or an employee of an ~~elected~~ assessing official ~~county assessor, or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.~~

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may

use money in the account for:

- (1) testing and training of assessing officials, county assessors, members of a county property tax assessment board of appeals, and employees of assessing officials, county assessors, or the county property tax assessment board of appeals; and
- (2) administration of the level three certification program under section 4.5 of this chapter.

SECTION 115. IC 6-1.1-36-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

- (1) ~~he the assessor~~ does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;
- (2) there is an irregularity or informality in the manner in which ~~he the assessor~~ makes the assessment; or
- (3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county assessor from any duty to give notice or from any penalty imposed on ~~him the assessor~~ by law for ~~his the assessor's~~ failure to make ~~his the assessor's~~ return within the time ~~period~~ prescribed in IC 6-1.1-3 or IC 6-1.1-4.

SECTION 116. IC 6-1.1-36-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) An assessing official ~~a county assessor, a member of a county property tax assessment board of appeals,~~ or a representative of the department of local government finance may file an affidavit with a circuit court of this state if:

- (1) the official ~~or board member~~ or a representative ~~of the official or board~~ has requested that a person give information or produce books or records; and
- (2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or ~~board member~~ **representative** and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. A person who disobeys the writ is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of

1 that county shall allow a claim for the costs.

2 SECTION 117. IC 6-1.1-36-5 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. In order to
4 discharge their official duties, the following officials may administer
5 oaths and affirmations:

6 ~~(1) Assessing officials.~~

7 ~~(2) (1) County assessors.~~

8 **(2) Township assessors.**

9 (3) County auditors.

10 (4) Members of a county property tax assessment board of
11 appeals.

12 (5) Members of the Indiana board.

13 SECTION 118. IC 6-1.1-36-7 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) The
15 department of local government finance may cancel any property taxes
16 assessed against real property owned by a county, township, city, or
17 town if a petition requesting that the department cancel the taxes is
18 submitted by the auditor, assessor, and treasurer of the county in which
19 the real property is located.

20 (b) The department of local government finance may cancel any
21 property taxes assessed against real property owned by this state if a
22 petition requesting that the department cancel the taxes is submitted by:

23 (1) the governor; or

24 (2) the chief administrative officer of the state agency which
25 supervises the real property.

26 However, if the petition is submitted by the chief administrative officer
27 of a state agency, the governor must approve the petition.

28 (c) The department of local government finance may compromise
29 the amount of property taxes, together with any interest or penalties on
30 those taxes, assessed against the fixed or distributable property owned
31 by a bankrupt railroad, which is under the jurisdiction of:

32 (1) a federal court under 11 U.S.C. 1163;

33 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
34 U.S.C. 701-799); or

35 (3) a comparable bankruptcy law.

36 (d) After making a compromise under subsection (c) and after
37 receiving payment of the compromised amount, the department of local
38 government finance shall distribute to each county treasurer an amount
39 equal to the product of:

40 (1) the compromised amount; multiplied by

41 (2) a fraction, the numerator of which is the total of the particular
42 county's property tax levies against the railroad for the
43 compromised years, and the denominator of which is the total of
44 all property tax levies against the railroad for the compromised
45 years.

46 (e) After making the distribution under subsection (d), the
47 department of local government finance shall direct the auditors of

each county to remove from the tax rolls the amount of all property taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

(1) the amount of money received by the county under subsection (d); multiplied by

(2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The department of local government finance may compromise property taxes under this subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and ~~that~~ is signed and approved by the assessor, auditor, and treasurer of each county and the assessor of each township **(if any)**, that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

SECTION 119. IC 6-1.1-36-12, AS AMENDED BY P.L.154-2006, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2009]: Sec. 12. (a) A board of county commissioners **or** a county assessor ~~or an elected township assessor~~ may enter into a contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

- (1) examine and verify the accuracy of personal property returns filed by taxpayers ~~with a township assessor of a township~~ in the county; and
- (2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) This subsection applies if funds are not appropriated for payment of services performed under a contract described in subsection (a). The county auditor may create a special nonreverting fund in which the county treasurer shall deposit the amount of taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property collected from all taxing jurisdictions in the county after deducting the amount of any property tax credits that reduce the owner's property tax liability for the undervalued or omitted property. The fund remains in existence during the term of the contract. Distributions shall be made from the fund without appropriation only for the following purposes:

- (1) All contract fees and other costs related to the contract.
- (2) After the payments required by subdivision (1) have been made and the contract has expired, the county auditor shall distribute all money remaining in the fund to the appropriate taxing units in the county using the property tax rates of each taxing unit in effect at the time of the distribution.

(c) A board of county commissioners **or** a county assessor ~~or an elected township assessor~~ may not contract for services under subsection (a) on a percentage basis.

SECTION 120. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, **or the county assessor if there is no township assessor for the township**, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 121. IC 6-1.1-37-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. ~~A county or~~

township **An assessing official member of a county or state board, or employee or a representative of such an official or board the department of local government finance** who:

(1) knowingly assesses any property at more or less than what ~~he~~ **the official or representative** believes is the proper assessed value of the property;

(2) knowingly fails to perform any of the duties imposed on ~~him~~ **the official or representative** under the general assessment provisions of this article; or

(3) recklessly violates any of the other general assessment provisions of this article;

commits a Class A misdemeanor.

SECTION 122. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if ~~he~~ **the person** fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

(b) For purposes of this section, a personal property return is not due until the expiration of any extension period granted by the township **or county** assessor under IC 6-1.1-3-7(b).

(c) The penalties prescribed under this section do not apply to an individual or ~~his~~ **the individual's** dependents if ~~he~~ **the individual**:

(1) is in the military or naval forces of the United States on the assessment date; and

(2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

(d) If a person subject to IC 6-1.1-3-7(d) fails to include on a personal property return the information, if any, that the department of local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax installment next due for the return. The amount of the penalty is twenty-five dollars (\$25).

(e) If the total assessed value that a person reports on a personal property return is less than the total assessed value that the person is required by law to report and if the amount of the undervaluation exceeds five percent (5%) of the value that should have been reported on the return, then the county auditor shall add a penalty of twenty percent (20%) of the additional taxes finally determined to be due as a result of the undervaluation. The penalty shall be added to the property tax installment next due for the return on which the property was undervalued. If a person has complied with all of the requirements for claiming a deduction, an exemption, or an adjustment for abnormal

1 obsolescence, then the increase in assessed value that results from a
 2 denial of the deduction, exemption, or adjustment for abnormal
 3 obsolescence is not considered to result from an undervaluation for
 4 purposes of this subsection.

5 (f) A penalty is due with an installment under subsection (a), (d), or
 6 (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect
 7 to the tax due on that installment.

8 SECTION 123. IC 6-1.1-37-7.5 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7.5. A person who
 10 fails to provide, within forty-five (45) days after the filing deadline,
 11 evidence of the filing of a personal property return to the **township**
 12 assessor ~~of the township in which the owner resides, or the county~~
 13 **assessor**, as required under IC 6-1.1-3-1(d), shall pay to the **township**
 14 ~~in which the owner resides, county~~ a penalty equal to ten percent
 15 (10%) of the tax liability.

16 SECTION 124. IC 6-1.1-37-8 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. A township
 18 assessor, **or the county assessor if there is no township assessor for**
 19 **the township**, shall inform the county auditor of any vending machine
 20 which does not, as required under ~~IC 6-1.1-3-8~~, **IC 6-1.1-3-8**, have an
 21 identification device on its face. The county auditor shall then add a
 22 one dollar ~~(\$1.00)~~ **(\$1)** penalty to the next property tax installment of
 23 the person on whose premises the machine is located.

24 SECTION 125. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006,
 25 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate
 27 family member of the taxpayer" means an individual who:

- 28 (1) is the spouse, child, stepchild, parent, or stepparent of the
- 29 taxpayer, including adoptive relationships; and
- 30 (2) resides in the taxpayer's home.

31 (b) The county treasurer shall do the following:

- 32 (1) Waive the penalty imposed under section 10(a) of this chapter
- 33 if the taxpayer or the taxpayer's representative:

34 (A) petitions the county treasurer to waive the penalty not later

35 than thirty (30) days after the due date of the installment

36 subject to the penalty; and

37 (B) files with the petition written proof that during the seven

38 (7) day period ending on the installment due date the taxpayer

39 or an immediate family member of the taxpayer died.

- 40 (2) Give written notice to the taxpayer or the taxpayer's
- 41 representative by mail of the treasurer's determination on the
- 42 petition not later than thirty (30) days after the petition is filed
- 43 with the treasurer.

44 (c) The department of local government finance shall prescribe:

- 45 (1) the form of the petition; and
- 46 (2) the type of written proof;

47 required under subsection (b).

(d) A taxpayer or a taxpayer's representative may appeal a determination of the county treasurer under subsection (b) to deny a penalty waiver by ~~requesting~~ **filing a notice** in writing ~~a preliminary conference~~ with the treasurer not more than forty-five (45) days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 126. IC 6-1.1-42-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township **or county** assessor.

(c) The certified deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
- (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.
- (3) Proof that each owner who is applying for the deduction:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;
 a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.
- (4) Proof that the deduction was approved by the appropriate designating body.
- (5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (6) The assessed value of the improvements before remediation and redevelopment.
- (7) The increase in the assessed value of improvements resulting from remediation and redevelopment.
- (8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or

(b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is located, **or the county assessor if there is no township assessor for the township**, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor, **or the county assessor if there is no township assessor for the township**, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 127. IC 6-1.1-45.5-3, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. On receipt of a petition under section 2 of this chapter, the county auditor shall determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. On receipt of a complete petition, the county auditor shall forward a copy of the complete petition to:

- (1) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**
- (2) the owner, if different from the petitioner;
- (3) all persons that have, as of the date of the filing of the petition, a substantial property interest of public record in the brownfield;
- (4) the board;
- (5) the fiscal body;
- (6) the department of environmental management; and
- (7) the department.

SECTION 128. IC 6-1.1-45.5-4, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. On receipt of a complete petition as provided under sections 2 and 3 of this chapter, the board shall at its earliest opportunity conduct a public hearing on the petition. The board shall give notice of the date, time, and place fixed for the hearing:

- (1) by mail to:
 - (A) the petitioner;
 - (B) the owner, if different from the petitioner;
 - (C) all persons that have, as of the date the petition was filed, a substantial interest of public record in the brownfield; and
 - (D) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;** and
- (2) under IC 5-3-1.

SECTION 129. IC 6-1.1-45.5-8, AS ADDED BY P.L.208-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The department shall give notice of its determination under section 7 of this chapter and the right to seek an appeal of the determination by mail to:

- (1) the petitioner;
- (2) the owner, if different from the petitioner;
- (3) all persons that have, as of the date the petition was filed under section 2 of this chapter, a substantial property interest of public record in the brownfield;
- (4) the assessor of the township in which the brownfield is located, **or the county assessor if there is no township assessor for the township;**
- (5) the board;
- (6) the fiscal body; and
- (7) the county auditor.

(b) A person aggrieved by a determination of the department under section 7 of this chapter may obtain an additional review by the department and a public hearing by filing a petition for review with the county auditor of the county in which the brownfield is located not more than thirty (30) days after the department gives notice of the determination under subsection (a). The county auditor shall transmit

1 the petition to the department not more than ten (10) days after the
2 petition is filed.

3 (c) On receipt by the department of a petition for review, the
4 department shall set a date, time, and place for a hearing. At least ten
5 (10) days before the date fixed for the hearing, the department shall
6 give notice by mail of the date, time, and place fixed for the hearing to:

- 7 (1) the person that filed the appeal;
- 8 (2) the petitioner;
- 9 (3) the owner, if different from the petitioner;
- 10 (4) all persons that have, as of the date the petition is filed, a
- 11 substantial interest of public record in the brownfield;
- 12 (5) the assessor of the township in which the brownfield is
- 13 located, **or the county assessor if there is no township assessor**
- 14 **for the township;**
- 15 (6) the board;
- 16 (7) the fiscal body; and
- 17 (8) the county auditor.

18 (d) After the hearing, the department shall give the parties listed in
19 subsection (c) notice by mail of the final determination of the
20 department. The department's final determination under this subsection
21 is subject to the limitations in subsections (f)(2) and (g).

22 (e) The petitioner under section 2 of this chapter shall provide to the
23 county auditor reasonable proof of ownership of the brownfield:

- 24 (1) if a petition is not filed under subsection (b), at least thirty
- 25 (30) days but not more than one hundred twenty (120) days after
- 26 notice is given under subsection (a); or
- 27 (2) after notice is given under subsection (d) but not more than
- 28 ninety (90) days after notice is given under subsection (d).

29 (f) The county auditor:

- 30 (1) shall, subject to subsection (g), reduce or remove the
- 31 delinquent tax liability on the tax duplicate in the amount stated
- 32 in:

- 33 (A) if a petition is not filed under subsection (b), the
- 34 determination of the department under section 7 of this
- 35 chapter; or
- 36 (B) the final determination of the department under this
- 37 section;

38 not more than thirty (30) days after receipt of the proof of
39 ownership required in subsection (e); and

- 40 (2) may not reduce or remove any delinquent tax liability on the
- 41 tax duplicate if the petitioner under section 2 of this chapter fails
- 42 to provide proof of ownership as required in subsection (e).

43 (g) A reduction or removal of delinquent tax liability under
44 subsection (f) applies until the county auditor makes a determination
45 under this subsection. After the date referred to in section 2(6) of this
46 chapter, the county auditor shall determine if the petitioner successfully
47 completed the plan described in section 2(5) of this chapter by that

1 date. If the county auditor determines that the petitioner completed the
 2 plan by that date, the reduction or removal of delinquent tax liability
 3 under subsection (f) becomes permanent. If the county auditor
 4 determines that the petitioner did not complete the plan by that date,
 5 the county auditor shall restore to the tax duplicate the delinquent taxes
 6 reduced or removed under subsection (f), along with interest in the
 7 amount that would have applied if the delinquent taxes had not been
 8 reduced or removed.

9 SECTION 130. IC 6-1.5-5-2, AS AMENDED BY P.L.219-2007,
 10 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JANUARY 1, 2009]: Sec. 2. (a) After receiving a petition for review
 12 that is filed under a statute listed in section 1(a) of this chapter, the
 13 Indiana board shall, at its earliest opportunity:

- 14 (1) conduct a hearing; or
- 15 (2) cause a hearing to be conducted by an administrative law
 16 judge.

17 The Indiana board may determine to conduct the hearing under
 18 subdivision (1) on its own motion or on request of a party to the appeal.

19 (b) In its resolution of a petition, the Indiana board may correct any
 20 errors that may have been made and adjust the assessment in
 21 accordance with the correction.

22 (c) The Indiana board shall give notice of the date fixed for the
 23 hearing by mail to:

- 24 (1) the taxpayer;
- 25 (2) the department of local government finance; and
- 26 (3) the appropriate:
 - 27 (A) township assessor **(if any)**;
 - 28 (B) county assessor; and
 - 29 (C) county auditor.

30 (d) With respect to an appeal of the assessment of real property or
 31 personal property filed after June 30, 2005, the notices required under
 32 subsection (c) must include the following:

- 33 (1) The action of the department of local government finance with
 34 respect to the appealed items.
- 35 (2) A statement that a taxing unit receiving the notice from the
 36 county auditor under subsection (e) may:
 - 37 (A) attend the hearing;
 - 38 (B) offer testimony; and
 - 39 (C) file an amicus curiae brief in the proceeding.

40 (e) If, after receiving notice of a hearing under subsection (c), the
 41 county auditor determines that the assessed value of the appealed items
 42 constitutes at least one percent (1%) of the total gross certified assessed
 43 value of a particular taxing unit for the assessment date immediately
 44 preceding the assessment date for which the appeal was filed, the
 45 county auditor shall send a copy of the notice to the affected taxing
 46 unit. A taxing unit that receives a notice from the county auditor under
 47 this subsection is not a party to the appeal. Failure of the county auditor

1 to send a copy of the notice to the affected taxing unit does not affect
2 the validity of the appeal or delay the appeal.

3 (f) The Indiana board shall give the notices required under
4 subsection (c) at least thirty (30) days before the day fixed for the
5 hearing.

6 SECTION 131. IC 6-1.5-5-5, AS AMENDED BY P.L.154-2006,
7 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JANUARY 1, 2009]: Sec. 5. After the hearing, the Indiana board shall
9 give the petitioner, the township assessor (**if any**), the county assessor,
10 the county auditor, and the department of local government finance:

11 (1) notice, by mail, of its final determination, findings of fact, and
12 conclusions of law; and

13 (2) notice of the procedures the petitioner or the department of
14 local government finance must follow in order to obtain court
15 review of the final determination of the Indiana board.

16 The county auditor shall provide copies of the documents described in
17 subdivisions (1) and (2) to the taxing units entitled to notice under
18 section 2(e) of this chapter.

19 SECTION 132. IC 6-2.5-8-1, AS AMENDED BY P.L.219-2007,
20 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2009]: Sec.1. (a) A retail merchant may not make a retail
22 transaction in Indiana, unless the retail merchant has applied for a
23 registered retail merchant's certificate.

24 (b) A retail merchant may obtain a registered retail merchant's
25 certificate by filing an application with the department and paying a
26 registration fee of twenty-five dollars (\$25) for each place of business
27 listed on the application. The retail merchant shall also provide such
28 security for payment of the tax as the department may require under
29 IC 6-2.5-6-12.

30 (c) The retail merchant shall list on the application the location
31 (including the township) of each place of business where the retail
32 merchant makes retail transactions. However, if the retail merchant
33 does not have a fixed place of business, the retail merchant shall list the
34 retail merchant's residence as the retail merchant's place of business. In
35 addition, a public utility may list only its principal Indiana office as its
36 place of business for sales of public utility commodities or service, but
37 the utility must also list on the application the places of business where
38 it makes retail transactions other than sales of public utility
39 commodities or service.

40 (d) Upon receiving a proper application, the correct fee, and the
41 security for payment, if required, the department shall issue to the retail
42 merchant a separate registered retail merchant's certificate for each
43 place of business listed on the application. Each certificate shall bear
44 a serial number and the location of the place of business for which it is
45 issued.

46 (e) If a retail merchant intends to make retail transactions during a
47 calendar year at a new Indiana place of business, the retail merchant

1 must file a supplemental application and pay the fee for that place of
2 business.

3 (f) A registered retail merchant's certificate is valid for two (2) years
4 after the date the registered retail merchant's certificate is originally
5 issued or renewed. If the retail merchant has filed all returns and
6 remitted all taxes the retail merchant is currently obligated to file or
7 remit, the department shall renew the registered retail merchant's
8 certificate within thirty (30) days after the expiration date, at no cost to
9 the retail merchant.

10 (g) The department may not renew a registered retail merchant
11 certificate of a retail merchant who is delinquent in remitting sales or
12 use tax. The department, at least sixty (60) days before the date on
13 which a retail merchant's registered retail merchant's certificate expires,
14 shall notify a retail merchant who is delinquent in remitting sales or use
15 tax that the department will not renew the retail merchant's registered
16 retail merchant's certificate.

17 (h) A retail merchant engaged in business in Indiana as defined in
18 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to
19 the use tax must obtain a registered retail merchant's certificate before
20 making those transactions. The retail merchant may obtain the
21 certificate by following the same procedure as a retail merchant under
22 subsections (b) and (c), except that the retail merchant must also
23 include on the application:

24 (1) the names and addresses of the retail merchant's principal
25 employees, agents, or representatives who engage in Indiana in
26 the solicitation or negotiation of the retail transactions;

27 (2) the location of all of the retail merchant's places of business in
28 Indiana, including offices and distribution houses; and

29 (3) any other information that the department requests.

30 (i) The department may permit an out-of-state retail merchant to
31 collect the use tax. However, before the out-of-state retail merchant
32 may collect the tax, the out-of-state retail merchant must obtain a
33 registered retail merchant's certificate in the manner provided by this
34 section. Upon receiving the certificate, the out-of-state retail merchant
35 becomes subject to the same conditions and duties as an Indiana retail
36 merchant and must then collect the use tax due on all sales of tangible
37 personal property that the out-of-state retail merchant knows is
38 intended for use in Indiana.

39 (j) Except as provided in subsection (k), the department shall submit
40 to the township assessor, **or the county assessor if there is no**
41 **township assessor for the township**, before July 15 of each year:

42 (1) the name of each retail merchant that has newly obtained a
43 registered retail merchant's certificate between March 2 of the
44 preceding year and March 1 of the current year for a place of
45 business located in the township **or county**; and

46 (2) the address of each place of business of the taxpayer in the
47 township **or county**.

(k) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24 **(before its repeal)**, the department shall submit the information listed in subsection (j) to the county assessor.

SECTION 133. IC 6-6-5.5-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

(1) are subject to the commercial vehicle excise tax under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred five percent (105%).

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section. ~~On or before June 1, 2000, each township assessor of a county shall deliver to the county assessor a list that states by taxing district the total assessed value as shown on the information returns filed with the assessor on or before May 15, 2000.~~

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the department of local government finance:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The department of local government finance shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The department of local government finance shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed

1 statewide.

2 (4) Each taxing unit's distribution percentage. A taxing unit's
3 distribution percentage shall be determined by dividing each
4 taxing unit's base revenue by the total amount of base revenue to
5 be distributed in 2001 to all taxing units in the county.

6 (g) The department of local government finance shall certify each
7 taxing unit's base revenue and distribution percentage for calendar year
8 2001 to the auditor of state on or before September 1, 2000.

9 (h) The auditor of state shall keep permanent records of each taxing
10 unit's base revenue and distribution percentage for calendar year 2001
11 for purposes of determining the amount of money each taxing unit in
12 Indiana is entitled to receive in calendar years that begin after
13 December 31, 2001.

14 SECTION 134. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007,
15 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the
17 disclosure of information concerning a conviction on a tax evasion
18 charge. Unless in accordance with a judicial order or as otherwise
19 provided in this chapter, the department, its employees, former
20 employees, counsel, agents, or any other person may not divulge the
21 amount of tax paid by any taxpayer, terms of a settlement agreement
22 executed between a taxpayer and the department, investigation records,
23 investigation reports, or any other information disclosed by the reports
24 filed under the provisions of the law relating to any of the listed taxes,
25 including required information derived from a federal return, except to:

26 (1) members and employees of the department;

27 (2) the governor;

28 (3) the attorney general or any other legal representative of the
29 state in any action in respect to the amount of tax due under the
30 provisions of the law relating to any of the listed taxes; or

31 (4) any authorized officers of the United States;

32 when it is agreed that the information is to be confidential and to be
33 used solely for official purposes.

34 (b) The information described in subsection (a) may be revealed
35 upon the receipt of a certified request of any designated officer of the
36 state tax department of any other state, district, territory, or possession
37 of the United States when:

38 (1) the state, district, territory, or possession permits the exchange
39 of like information with the taxing officials of the state; and

40 (2) it is agreed that the information is to be confidential and to be
41 used solely for tax collection purposes.

42 (c) The information described in subsection (a) relating to a person
43 on public welfare or a person who has made application for public
44 welfare may be revealed to the director of the division of family
45 resources, and to any director of a county office of family and children
46 located in Indiana, upon receipt of a written request from either director
47 for the information. The information shall be treated as confidential by

the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(j) may be released solely for tax collection purposes to township assessors (**if any**) and county assessors.

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the

1 purpose of the enforcement and collection of the taxes imposed by
2 IC 6-6-5.5.

3 (k) All information relating to the delinquency or evasion of
4 commercial vehicle excise taxes payable under the International
5 Registration Plan may be disclosed to another state, if the information
6 is disclosed for the purpose of the enforcement and collection of the
7 taxes imposed by IC 6-6-5.5.

8 (l) This section does not apply to:

- 9 (1) the beer excise tax (IC 7.1-4-2);
- 10 (2) the liquor excise tax (IC 7.1-4-3);
- 11 (3) the wine excise tax (IC 7.1-4-4);
- 12 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 13 (5) the malt excise tax (IC 7.1-4-5);
- 14 (6) the motor vehicle excise tax (IC 6-6-5);
- 15 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 16 (8) the fees under IC 13-23.

17 (m) The name and business address of retail merchants within each
18 county that sell tobacco products may be released to the division of
19 mental health and addiction and the alcohol and tobacco commission
20 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

21 SECTION 135. IC 25-34.1-3-8, AS AMENDED BY P.L.57-2007,
22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JANUARY 1, 2009]: Sec. 8. (a) This section does not preclude a
24 person who:

- 25 (1) is not licensed or certified as a real estate appraiser under this
26 section; and
- 27 (2) is licensed as a broker under this article;

28 from appraising real estate in Indiana for compensation.

29 (b) As used in this section, "federal act" refers to Title XI of the
30 Financial Institutions Reform, Recovery, and Enforcement Act (12
31 U.S.C. 3331 through 3351).

32 (c) The commission shall adopt rules to establish a real estate
33 appraiser licensure and certification program to be administered by the
34 board.

35 (d) The commission may not adopt rules under this section except
36 upon the action and written recommendations of the board under
37 IC 25-34.1-8-6.5.

38 (e) The real estate appraiser licensure and certification program
39 established by the commission under this section must meet the
40 requirements of:

- 41 (1) the federal act;
- 42 (2) any federal regulations adopted under the federal act; and
- 43 (3) any other requirements established by the commission as
44 recommended by the board, including requirements for education,
45 experience, examination, reciprocity, and temporary practice.

46 (f) The real estate appraiser licensure and certification requirements
47 established by the commission under this section must require a person

1 to meet the standards for real estate appraiser certification and
2 licensure established:

- 3 (1) under the federal act;
- 4 (2) by federal regulations; and
- 5 (3) **under** any other requirements established by the commission
6 as recommended by the board, including requirements for
7 education, experience, examination, reciprocity, and temporary
8 practice.

9 (g) The commission may require continuing education as a
10 condition of renewal for real estate appraiser licensure and
11 certification.

12 (h) The following are not required to be a licensed or certified real
13 estate appraiser to perform the requirements of IC 6-1.1-4:

- 14 (1) A county assessor. ~~who holds office under IC 36-2-15.~~
- 15 (2) A township assessor. ~~who holds office under IC 36-6-5.~~
- 16 (3) ~~An individual employed by an officer described in subdivision~~
17 ~~(1) or (2).~~ **employee of a county or township assessor.**

18 (i) Notwithstanding IC 25-34.1-3-2(a):

- 19 (1) only a person who receives a license or certificate issued
20 under the real estate appraiser licensure and certification program
21 established under this section may appraise real estate involved
22 in transactions governed by:

23 (A) the federal act; and

24 (B) any regulations adopted under the federal act;

25 as determined under rules adopted by the commission, as
26 recommended by the board; and

- 27 (2) a person who receives a license or certificate issued under the
28 real estate appraiser licensure and certification program
29 established under this section may appraise real estate not
30 involved in transactions governed by:

31 (A) the federal act; and

32 (B) any regulations adopted under the federal act;

33 as determined under rules adopted by the commission, as
34 recommended by the board.

35 SECTION 136. IC 32-21-2-13, AS AMENDED BY P.L.219-2007,
36 SECTION 100, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JANUARY 1, 2009]: Sec. 13. (a) Except as provided in
38 subsection (c), if the auditor of the county or the township assessor (**if**
39 **any**) under IC 6-1.1-5-9 and IC 6-1.1-5-9.1 determines it necessary, an
40 instrument transferring fee simple title to less than the whole of a tract
41 that will result in the division of the tract into at least two (2) parcels
42 for property tax purposes may not be recorded unless the auditor or
43 township assessor is furnished a drawing or other reliable evidence of
44 the following:

- 45 (1) The number of acres in each new tax parcel being created.
- 46 (2) The existence or absence of improvements on each new tax
47 parcel being created.

(3) The location within the original tract of each new tax parcel being created.

(b) Any instrument that is accepted for recording and placed of record that bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

(c) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24 (**before its repeal**), a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 137. IC 32-28-3-1, AS AMENDED BY P.L.219-2007, SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) A contractor, a subcontractor, a mechanic, a lessor leasing construction and other equipment and tools, whether or not an operator is also provided by the lessor, a journeyman, a laborer, or any other person performing labor or furnishing materials or machinery, including the leasing of equipment or tools, for:

(1) the erection, alteration, repair, or removal of:

(A) a house, mill, manufactory, or other building; or

(B) a bridge, reservoir, system of waterworks, or other structure;

(2) the construction, alteration, repair, or removal of a walk or sidewalk located on the land or bordering the land, a stile, a well, a drain, a drainage ditch, a sewer, or a cistern; or

(3) any other earth moving operation;

may have a lien as set forth in this section.

(b) A person described in subsection (a) may have a lien separately or jointly:

(1) upon the house, mill, manufactory, or other building, bridge, reservoir, system of waterworks, or other structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer, cistern, or earth:

(A) that the person erected, altered, repaired, moved, or removed; or

(B) for which the person furnished materials or machinery of any description; and

(2) on the interest of the owner of the lot or parcel of land:

(A) on which the structure or improvement stands; or

(B) with which the structure or improvement is connected;

to the extent of the value of any labor done or the material furnished, or both, including any use of the leased equipment and tools.

(c) All claims for wages of mechanics and laborers employed in or about a shop, mill, wareroom, storeroom, manufactory or structure, bridge, reservoir, system of waterworks or other structure, sidewalk, walk, stile, well, drain, drainage ditch, cistern, or any other earth moving operation shall be a lien on all the:

(1) machinery;

(2) tools;

1 (3) stock;
 2 (4) material; or
 3 (5) finished or unfinished work;
 4 located in or about the shop, mill, wareroom, storeroom, manufactory
 5 or other building, bridge, reservoir, system of waterworks, or other
 6 structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer,
 7 cistern, or earth used in a business.

8 (d) If the person, firm, limited liability company, or corporation
 9 described in subsection (a) or (c) is in failing circumstances, the claims
 10 described in this section shall be preferred debts whether a claim or
 11 notice of lien has been filed.

12 (e) Subject to subsection (f), a contract:

13 (1) for the construction, alteration, or repair of a Class 2 structure
 14 (as defined in IC 22-12-1-5);

15 (2) for the construction, alteration, or repair of an improvement on
 16 the same real estate auxiliary to a Class 2 structure (as defined in
 17 IC 22-12-1-5);

18 (3) for the construction, alteration, or repair of property that is:

19 (A) owned, operated, managed, or controlled by a:

20 (i) public utility (as defined in IC 8-1-2-1);

21 (ii) municipally owned utility (as defined in IC 8-1-2-1);

22 (iii) joint agency (as defined in IC 8-1-2.2-2);

23 (iv) rural electric membership corporation formed under
 24 IC 8-1-13-4;

25 (v) rural telephone cooperative corporation formed under
 26 IC 8-1-17; or

27 (vi) not-for-profit utility (as defined in IC 8-1-2-125);

28 regulated under IC 8; and

29 (B) intended to be used and useful for the production,
 30 transmission, delivery, or furnishing of heat, light, water,
 31 telecommunications services, or power to the public; or

32 (4) to prepare property for Class 2 residential construction;
 33 may include a provision or stipulation in the contract of the owner and
 34 principal contractor that a lien may not attach to the real estate,
 35 building, structure or any other improvement of the owner.

36 (f) A contract containing a provision or stipulation described in
 37 subsection (e) must meet the requirements of this subsection to be valid
 38 against subcontractors, mechanics, journeymen, laborers, or persons
 39 performing labor upon or furnishing materials or machinery for the
 40 property or improvement of the owner. The contract must:

41 (1) be in writing;

42 (2) contain specific reference by legal description of the real
 43 estate to be improved;

44 (3) be acknowledged as provided in the case of deeds; and

45 (4) be filed and recorded in the recorder's office of the county in
 46 which the real estate, building, structure, or other improvement is
 47 situated not more than five (5) days after the date of execution of

- 1 the contract.
- 2 A contract containing a provision or stipulation described in subsection
- 3 (e) does not affect a lien for labor, material, or machinery supplied
- 4 before the filing of the contract with the recorder.
- 5 (g) Upon the filing of a contract under subsection (f), the recorder
- 6 shall:
- 7 (1) record the contract at length in the order of the time it was
- 8 received in books provided by the recorder for that purpose;
- 9 (2) index the contract in the name of the:
- 10 (A) contractor; and
- 11 (B) owner;
- 12 in books kept for that purpose; and
- 13 (3) collect a fee for recording the contract as is provided for the
- 14 recording of deeds and mortgages.
- 15 (h) A person, firm, partnership, limited liability company, or
- 16 corporation that sells or furnishes on credit any material, labor, or
- 17 machinery for the alteration or repair of an owner occupied single or
- 18 double family dwelling or the appurtenances or additions to the
- 19 dwelling to:
- 20 (1) a contractor, subcontractor, mechanic; or
- 21 (2) anyone other than the occupying owner or the owner's legal
- 22 representative;
- 23 must furnish to the occupying owner of the parcel of land where the
- 24 material, labor, or machinery is delivered a written notice of the
- 25 delivery or work and of the existence of lien rights not later than thirty
- 26 (30) days after the date of first delivery or labor performed. The
- 27 furnishing of the notice is a condition precedent to the right of
- 28 acquiring a lien upon the lot or parcel of land or the improvement on
- 29 the lot or parcel of land.
- 30 (i) A person, firm, partnership, limited liability company, or
- 31 corporation that sells or furnishes on credit material, labor, or
- 32 machinery for the original construction of a single or double family
- 33 dwelling for the intended occupancy of the owner upon whose real
- 34 estate the construction takes place to a contractor, subcontractor,
- 35 mechanic, or anyone other than the owner or the owner's legal
- 36 representatives must:
- 37 (1) furnish the owner of the real estate:
- 38 (A) as named in the latest entry in the transfer books described
- 39 in IC 6-1.1-5-4 of the county auditor; or
- 40 (B) if IC 6-1.1-5-9 applies, as named in the transfer books of
- 41 the township assessor (**if any**) or the county assessor;
- 42 with a written notice of the delivery or labor and the existence of
- 43 lien rights not later than sixty (60) days after the date of the first
- 44 delivery or labor performed; and
- 45 (2) file a copy of the written notice in the recorder's office of the
- 46 county not later than sixty (60) days after the date of the first
- 47 delivery or labor performed.

1 The furnishing and filing of the notice is a condition precedent to the
 2 right of acquiring a lien upon the real estate or upon the improvement
 3 constructed on the real estate.

4 (j) A lien for material or labor in original construction does not
 5 attach to real estate purchased by an innocent purchaser for value
 6 without notice of a single or double family dwelling for occupancy by
 7 the purchaser unless notice of intention to hold the lien is recorded
 8 under section 3 of this chapter before recording the deed by which the
 9 purchaser takes title.

10 SECTION 138. IC 32-28-3-3, AS AMENDED BY P.L.219-2007,
 11 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) Except as provided in
 13 subsection (b), a person who wishes to acquire a lien upon property,
 14 whether the claim is due or not, must file in duplicate a sworn
 15 statement and notice of the person's intention to hold a lien upon the
 16 property for the amount of the claim:

- 17 (1) in the recorder's office of the county; and
- 18 (2) not later than ninety (90) days after performing labor or
 19 furnishing materials or machinery described in section 1 of this
 20 chapter.

21 The statement and notice of intention to hold a lien may be verified and
 22 filed on behalf of a client by an attorney registered with the clerk of the
 23 supreme court as an attorney in good standing under the requirements
 24 of the supreme court.

25 (b) This subsection applies to a person that performs labor or
 26 furnishes materials or machinery described in section 1 of this chapter
 27 related to a Class 2 structure (as defined in IC 22-12-1-5) or an
 28 improvement on the same real estate auxiliary to a Class 2 structure (as
 29 defined in IC 22-12-1-5). A person who wishes to acquire a lien upon
 30 property, whether the claim is due or not, must file in duplicate a sworn
 31 statement and notice of the person's intention to hold a lien upon the
 32 property for the amount of the claim:

- 33 (1) in the recorder's office of the county; and
- 34 (2) not later than sixty (60) days after performing labor or
 35 furnishing materials or machinery described in section 1 of this
 36 chapter.

37 The statement and notice of intention to hold a lien may be verified and
 38 filed on behalf of a client by an attorney registered with the clerk of the
 39 supreme court as an attorney in good standing under the requirements
 40 of the supreme court.

41 (c) A statement and notice of intention to hold a lien filed under this
 42 section must specifically set forth:

- 43 (1) the amount claimed;
- 44 (2) the name and address of the claimant;
- 45 (3) the owner's:
 46 (A) name; and
 47 (B) latest address as shown on the property tax records of the

1 county; and
 2 (4) the:
 3 (A) legal description; and
 4 (B) street and number, if any;
 5 of the lot or land on which the house, mill, manufactory or other
 6 buildings, bridge, reservoir, system of waterworks, or other
 7 structure may stand or be connected with or to which it may be
 8 removed.

9 The name of the owner and legal description of the lot or land will be
 10 sufficient if they are substantially as set forth in the latest entry in the
 11 transfer books described in IC 6-1.1-5-4 of the county auditor or, if
 12 IC 6-1.1-5-9 applies, the transfer books of the township assessor **(if**
 13 **any)** or the county assessor at the time of filing of the notice of
 14 intention to hold a lien.

15 (d) The recorder shall:

16 (1) mail, first class, one (1) of the duplicates of the statement and
 17 notice of intention to hold a lien to the owner named in the
 18 statement and notice not later than three (3) business days after
 19 recordation;
 20 (2) post records as to the date of the mailing; and
 21 (3) collect a fee of two dollars (\$2) from the lien claimant for each
 22 statement and notice that is mailed.

23 The statement and notice shall be addressed to the latest address of the
 24 owner as specifically set out in the sworn statement and notice of the
 25 person intending to hold a lien upon the property.

26 SECTION 139. IC 34-17-2-1 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. **(a)** An information
 28 described in IC 34-17-1-1 may be filed:

29 (1) by the prosecuting attorney in the circuit court of the proper
 30 county, upon the prosecuting attorney's own relation, whenever
 31 the prosecuting attorney:

32 (A) determines it to be the prosecuting attorney's duty to do so;
 33 or

34 (B) is directed by the court or other competent authority; or
 35 (2) by any other person on the person's own relation, whenever
 36 the person claims an interest in the office, franchise, or
 37 corporation that is the subject of the information.

38 **(b) The prosecuting attorney shall file an information in the**
 39 **circuit court of the county against the county assessor under**
 40 **IC 34-17-1-1(2) if the board of county commissioners adopts an**
 41 **ordinance under IC 6-1.1-4-31(f).**

42 SECTION 140. IC 36-1-8-14.2, AS AMENDED BY P.L.219-2007,
 43 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 44 [EFFECTIVE JANUARY 1, 2009]: Sec. 14.2. (a) As used in this
 45 section, the following terms have the meanings set forth in IC 6-1.1-1:

46 (1) Assessed value.
 47 (2) Exemption.

1 (3) Owner.

2 (4) Person.

3 (5) Property taxation.

4 (6) Real property.

5 (7) Township assessor.

6 (b) As used in this section, "PILOTS" means payments in lieu of
7 taxes.

8 (c) As used in this section, "property owner" means the owner of
9 real property described in IC 6-1.1-10-16.7.

10 (d) Subject to the approval of a property owner, the governing body
11 of a political subdivision may adopt an ordinance to require the
12 property owner to pay PILOTS at times set forth in the ordinance with
13 respect to real property that is subject to an exemption under
14 IC 6-1.1-10-16.7, if the improvements that qualify the real property for
15 an exemption were begun or acquired after December 31, 2001. The
16 ordinance remains in full force and effect until repealed or modified by
17 the governing body, subject to the approval of the property owner.

18 (e) The PILOTS must be calculated so that the PILOTS are in an
19 amount equal to the amount of property taxes that would have been
20 levied by the governing body for the political subdivision upon the real
21 property described in subsection (d) if the property were not subject to
22 an exemption from property taxation.

23 (f) PILOTS shall be imposed as are property taxes and shall be
24 based on the assessed value of the real property described in subsection
25 (d). ~~Except as provided in subsection (j);~~ The township assessors
26 **assessor, or the county assessor if there is no township assessor for**
27 **the township**, shall assess the real property described in subsection (d)
28 as though the property were not subject to an exemption.

29 (g) PILOTS collected under this section shall be deposited in the
30 unit's affordable housing fund established under IC 5-20-5-15.5 and
31 used for any purpose for which the affordable housing fund may be
32 used.

33 (h) PILOTS shall be due as set forth in the ordinance and bear
34 interest, if unpaid, as in the case of other taxes on property. PILOTS
35 shall be treated in the same manner as taxes for purposes of all
36 procedural and substantive provisions of law.

37 (i) This section does not apply to a county that contains a
38 consolidated city or to a political subdivision of the county.

39 ~~(j) If the duties of the township assessor have been transferred to the~~
40 ~~county assessor as described in IC 6-1.1-1-24, a reference to the~~
41 ~~township assessor in this section is considered to be a reference to the~~
42 ~~county assessor.~~

43 SECTION 141. IC 36-2-5-5 IS AMENDED TO READ AS
44 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 5. (a) Before the
45 Thursday after the first Monday in August of each year, each county
46 officer and township assessor **(if any)** shall prepare an itemized
47 estimate of the amount of money required for ~~his~~ **the officer's or**

1 **assessor's** office for the next calendar year. Each budget estimate
2 under this section must include:

- 3 (1) the compensation of the officer;
- 4 (2) the expense of employing deputies;
- 5 (3) the expense of office supplies, itemized by the quantity and
6 probable cost of each kind of supplies;
- 7 (4) the expense of litigation for the office; and
- 8 (5) other expenses of the office, specifically itemized;

9 that are payable out of the county treasury.

10 (b) If all or part of the expenses of a county office may be paid out
11 of the county treasury, but only under an order of the county executive
12 to that effect, the expenses of the office shall be included in the
13 officer's budget estimate and may not be included in the county
14 executive's budget estimate.

15 SECTION 142. IC 36-2-6-8 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 8. (a) The county
17 executive or a court may not make an allowance to a county officer for:

- 18 (1) services rendered in a criminal action;
- 19 (2) services rendered in a civil action; or
- 20 (3) extra services rendered in ~~his~~ **the county officer's** capacity as
21 a county officer.

22 (b) The county executive may make an allowance to the clerk of the
23 circuit court, county auditor, county treasurer, county sheriff, township
24 assessor (**if any**), or county assessor, or to any of those officers'
25 employees, only if:

- 26 (1) the allowance is specifically required by law; or
- 27 (2) the county executive finds, on the record, that the allowance
28 is necessary in the public interest.

29 (c) A member of the county executive who recklessly violates
30 subsection (b) commits a Class C misdemeanor and forfeits ~~his~~ **the**
31 **member's** office.

32 SECTION 143. IC 36-2-6-22, AS AMENDED BY P.L.219-2007,
33 SECTION 107, IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JANUARY 1, 2009]: Sec. 22. (a) As used in this section,
35 the following terms have the meanings set forth in IC 6-1.1-1:

- 36 (1) Assessed value.
- 37 (2) Exemption.
- 38 (3) Owner.
- 39 (4) Person.
- 40 (5) Property taxation.
- 41 (6) Real property.
- 42 (7) Township assessor.

43 (b) As used in this section, "PILOTS" means payments in lieu of
44 taxes.

45 (c) As used in this section, "property owner" means the owner of
46 real property described in IC 6-1.1-10-16.7 that is not located in a
47 county containing a consolidated city.

(d) Subject to the approval of a property owner, the fiscal body of a county may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount equal to the amount of property taxes that would have been levied upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed in the same manner as property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i);~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be distributed in the same manner as if they were property taxes being distributed to taxing units in the county.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

~~(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor."~~

Delete pages 34 through 136.

Page 137, delete lines 1 through 16.

Page 137, line 34, delete "the" and insert "a".

Page 137, line 34, after "assessor" insert **"to whom assessment duties prescribed by IC 6-1.1 have been transferred under IC 36-2-15-5"**.

Page 137, delete lines 36 through 42, begin a new paragraph and insert:

"SECTION 146. IC 36-2-15-5, AS AMENDED BY P.L.219-2007, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) In a county in which:
 - (A) the transfer of duties is required by subsection (e); **or**
 - (B) the transfer of duties to the county assessor has been

- 1 **approved in a referendum under subsection (g);**
 2 performance of the assessment duties prescribed by IC 6-1.1.
 3 (b) The county assessor shall perform the functions of an assessing
 4 official under IC 36-6-5-2 in a township with a township
 5 assessor-trustee if the township assessor-trustee:
 6 (1) fails to make a report that is required by law;
 7 (2) fails to deliver a property tax record to the appropriate officer
 8 or board;
 9 (3) fails to deliver an assessment to the county assessor; or
 10 (4) fails to perform any other assessing duty as required by statute
 11 or rule of the department of local government finance;
 12 within the time period prescribed by statute or rule of the department
 13 or within a later time that is necessitated by reason of another official
 14 failing to perform the official's functions in a timely manner.
 15 (c) A township with a township trustee-assessor may, with the
 16 consent of the township board, enter into an agreement with:
 17 (1) the county assessor; or
 18 (2) another township assessor in the county;
 19 to perform any of the functions of an assessing official. A township
 20 trustee-assessor may not contract for the performance of any function
 21 for a period of time that extends beyond the completion of the township
 22 trustee-assessor's term of office.
 23 (d) A transfer of duties between assessors under subsection (e) **or**
 24 **(g)** does not affect:
 25 (1) any assessment, assessment appeal, or other official action
 26 made by an assessor before the transfer; or
 27 (2) any pending action against, or the rights of any party that may
 28 possess a legal claim against, an assessor that is not described in
 29 subdivision (1).
 30 Any assessment, assessment appeal, or other official action of an
 31 assessor made by the assessor within the scope of the assessor's official
 32 duties before the transfer is considered as having been made by the
 33 assessor to whom the duties are transferred.
 34 (e) If for a particular general election after June 30, 2008, the person
 35 elected to the office of township assessor or the office of township
 36 trustee-assessor has not attained the certification of a level two
 37 assessor-appraiser as provided in IC 3-8-1-23.5 before the date the term
 38 of office begins, the assessment duties prescribed by IC 6-1.1 that
 39 would otherwise be performed in the township by the township
 40 assessor or township trustee-assessor are transferred to the county
 41 assessor on that date. If assessment duties in a township are transferred
 42 to the county assessor under this subsection, those assessment duties
 43 are transferred back to the township assessor or township
 44 trustee-assessor (as appropriate) if at a later election a person who has
 45 attained the certification of a level two assessor-appraiser as provided
 46 in IC 3-8-1-23.5 is elected to the office of township assessor or the
 47 office of township trustee-assessor.

(f) If assessment duties in a township are transferred to the county assessor under subsection (e):

(1) the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor; and

(2) the office of township trustee remains in place for the purpose of carrying out all functions of the office other than assessment duties prescribed by IC 6-1.1.

(g) The county legislative body may adopt an ordinance to hold a referendum in a particular township in the county under sections 8 through 12 of this chapter to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor or township trustee-assessor of the township. An ordinance may not be adopted under this subsection in a year in which an election of township assessors will be held in the county.

(h) If assessment duties prescribed by IC 6-1.1 are transferred from a particular township to the county assessor as the result of a referendum under this chapter, the county legislative body may adopt an ordinance to hold a referendum in that township under section 13 of this chapter to determine whether to transfer those duties back to the elected township assessor or township trustee-assessor in the township.

SECTION 147. IC 36-2-15-7, AS ADDED BY P.L.219-2007, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) Each county assessor, elected township assessor, or township trustee-assessor whose assessment duties prescribed by IC 6-1.1 will be transferred under ~~section 5~~ of this chapter shall:

(1) organize the records of the assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance; and

(2) transfer the records as directed by the department of local government finance.

(b) The department of local government finance shall determine a procedure and schedule for the transfer of the records and operations. The assessors shall assist each other and coordinate their efforts to:

(1) ensure an orderly transfer of all records; and

(2) provide for an uninterrupted and professional transition of the property assessment functions consistent with this chapter and the directions of the department of local government finance.

SECTION 148. IC 36-2-15-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 8. (a) Assessment duties are transferred to the county assessor as described in section 5(g) of this chapter only if a majority of the individuals in the township who vote in a referendum that is conducted in accordance with this**

1 section and sections 9 through 12 of this chapter approves the
2 transfer.

3 (b) The question to be submitted to the voters in the referendum
4 must read as follows:

5 (1) In a township in which there is an elected township
6 assessor:

7 "Should the assessing duties of the elected township assessor
8 in the township be transferred to the county assessor?".

9 (2) In a township in which there is a township
10 trustee-assessor:

11 "Should the assessing duties of the township trustee-assessor
12 in the township be transferred to the county assessor?".

13 SECTION 149. IC 36-2-15-9 IS ADDED TO THE INDIANA
14 CODE AS A NEW SECTION TO READ AS FOLLOWS
15 [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) The county legislative
16 body shall act under IC 3-10-9-3 to certify the question to be voted
17 on at the referendum under this chapter to the county election
18 board.

19 (b) Each county clerk shall, upon receiving the question certified
20 by the county legislative body under subsection (a), call a meeting
21 of the county election board to make arrangements for the
22 referendum.

23 (c) The referendum shall be held in the next primary or general
24 election in which all the registered voters who are residents of the
25 township in which the referendum is held are entitled to vote after
26 certification of the question under IC 3-10-9-3.

27 (d) The county legislative body shall advise the county election
28 board of the date on which the county legislative body desires that
29 the referendum be held, and, if practicable, the referendum shall
30 be held on the day specified by the county legislative body.

31 (e) The referendum shall be held under the direction of the
32 county election board, which shall take all steps necessary to carry
33 out the referendum.

34 (f) Not less than ten (10) days before the date on which the
35 referendum is to be held, the county election board shall cause
36 notice of the question that is to be voted upon at the referendum to
37 be published in accordance with IC 5-3-1.

38 SECTION 150. IC 36-2-15-10 IS ADDED TO THE INDIANA
39 CODE AS A NEW SECTION TO READ AS FOLLOWS
40 [EFFECTIVE UPON PASSAGE]: Sec. 10. Each county election
41 board shall cause:

42 (1) the question certified to the circuit court clerk by the
43 county legislative body to be placed on the ballot in the form
44 prescribed by IC 3-10-9-4; and

45 (2) an adequate supply of ballots and voting equipment to be
46 delivered to the precinct election board of each precinct in
47 which the referendum under this chapter is to be held.

48 SECTION 151. IC 36-2-15-11 IS ADDED TO THE INDIANA

CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE UPON PASSAGE]: **Sec. 11. The individuals entitled to vote in a referendum under this chapter are all the registered voters resident in the township in which the referendum is held.**

SECTION 152. IC 36-2-15-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE UPON PASSAGE]: **Sec. 12. (a) Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum under this chapter and shall certify those two (2) totals to the county election board of the county. The circuit court clerk of the county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the county legislative body. Upon receiving the certification of all the votes cast in the referendum, the county legislative body shall promptly notify the department of local government finance of the result of the referendum. If a majority of the individuals who voted in the referendum voted "yes" on the referendum question:**

(1) the county legislative body shall promptly notify:

(A) the county assessor;

(B) the elected township assessor or the township trustee-assessor in the township; and

(C) each candidate in an election described in subsection (b);

of the results of the referendum;

(2) with respect to a particular elected township assessor or township trustee-assessor in the county, the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor on the expiration date of:

(A) the elected township assessor's term of office; or

(B) the township trustee-assessor's term of office;

that next succeeds the date of the referendum; and

(3) the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor.

(b) If:

(1) an election is held in a general election of an elected township assessor;

(2) a referendum is held under this chapter in the same general election concerning the transfer of assessment duties prescribed by IC 6-1.1 from the township assessor to the county assessor; and

(3) a majority of the individuals who voted in the referendum voted "yes" on the referendum question;

the results of the election of the elected township assessor are nullified.

SECTION 153. IC 36-2-15-13 IS ADDED TO THE INDIANA

CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE UPON PASSAGE]: **Sec. 13. If the county legislative body adopts an ordinance under section 5(h) of this chapter, a referendum shall be held in the manner provided in sections 8 through 12 of this chapter, except as follows:**

(1) The question to be submitted to the voters in the referendum must read as follows:

(A) In a township in which an elected township assessor would serve:

"Should the assessing duties of the county assessor be transferred to the elected township assessor of the township?".

(B) In a township in which a township trustee-assessor would serve:

"Should the assessing duties of the county assessor be transferred to the township trustee-assessor of the township?".

(2) The candidates for elected township assessor or township trustee-assessor for the term for which the assessment duties prescribed by IC 6-1.1 will be transferred are selected in the first primary election that succeeds by at least six (6) months the date the ordinance was adopted under section 5(h) of this chapter.

SECTION 154. IC 36-2-16-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. (a) The county assessor may appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body.

(b) After June 30, 2009, an employee of the county assessor who performs real property assessing duties must hold a level two or level three certification under IC 6-1.1-35.5.

SECTION 155. IC 36-2-19-7, AS AMENDED BY P.L.219-2007, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. (a) ~~Except as provided in subsection (b);~~ In a township county in which IC 6-1.1-5-9 or IC 6-1.1-5-9.1 applies, the county surveyor shall file a duplicate copy of any plat described in section 4 of this chapter with the township assessor (if any).

(b) If the duties of the township assessor have been transferred to the county assessor as described in IC ~~6-1.1-1-24~~, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 156. IC 36-3-2-10, AS AMENDED BY P.L.219-2007, SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 10. (a) The general assembly finds the following:

(1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible

property by separate municipal corporations and other public entities that operate as private enterprises yet are exempt or whose property is exempt from property taxation.

(2) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the legislative body of the consolidated city and county should be authorized to collect payments in lieu of taxes from these public entities.

(3) That the appropriate maximum payments in lieu of taxes would be the amount of the property taxes that would be paid if the tangible property were not subject to an exemption.

(b) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.

(2) Exemption.

(3) Owner.

(4) Person.

(5) Personal property.

(6) Property taxation.

(7) Tangible property.

(8) Township assessor.

(c) As used in this section, "PILOTS" means payments in lieu of taxes.

(d) As used in this section, "public entity" means any of the following government entities in the county:

(1) An airport authority operating under IC 8-22-3.

(2) A capital improvement board of managers under IC 36-10-9.

(3) A building authority operating under IC 36-9-13.

(4) A wastewater treatment facility.

(e) The legislative body of the consolidated city may adopt an ordinance to require a public entity to pay PILOTS at times set forth in the ordinance with respect to:

(1) tangible property of which the public entity is the owner or the lessee and that is subject to an exemption;

(2) tangible property of which the owner is a person other than a public entity and that is subject to an exemption under IC 8-22-3;

or

(3) both.

The ordinance remains in full force and effect until repealed or modified by the legislative body.

(f) The PILOTS must be calculated so that the PILOTS may be in any amount that does not exceed the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). ~~Except as provided in subsection (f);~~ The township

~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township**, shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

~~(f) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 157. IC 36-3-2-11, AS AMENDED BY P.L.219-2007, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body

of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

(1) agreed upon by the property owner and the legislative body of the consolidated city;

(2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and

(3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). ~~Except as provided in subsection (i);~~ The township assessors **assessor, or the county assessor if there is no township assessor for the township,** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

~~(i) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 158. IC 36-3-6-4, AS AMENDED BY P.L.227-2005, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Before the Wednesday after the first Monday in July each year, the consolidated city and county shall prepare budget estimates for the ensuing budget year under this section.

(b) The following officers shall prepare for their respective departments, offices, agencies, or courts an estimate of the amount of money required for the ensuing budget year, stating in detail each category and item of expenditure they anticipate:

(1) The director of each department of the consolidated city.

(2) Each township assessor **(if any)**, elected county officer, or head of a county agency.

(3) The county clerk, for each court of which he is the clerk serves.

(c) In addition to the estimates required by subsection (b), the county clerk shall prepare an estimate of the amount of money that is, under law, taxable against the county for the expenses of cases tried in other counties on changes of venue.

(d) Each officer listed in subsection (b)(2) or (b)(3) shall append a certificate to each estimate the officer prepares stating that in the officer's opinion the amount fixed in each item will be required for the purpose indicated. The certificate must be verified by the oath of the officer.

(e) An estimate for a court or division of a court is subject to modification and approval by the judge of the court or division.

(f) All of the estimates prepared by city officers and county officers shall be submitted to the controller.

(g) The controller shall also prepare an itemized estimate of city and county expenditures for other purposes above the money proposed to be used by the city departments and county officers and agencies.

SECTION 159. IC 36-5-1-3, AS AMENDED BY P.L.219-2007, SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 3. (a) A petition for incorporation must be accompanied by the following items, to be supplied at the expense of the petitioners:

(1) A survey, certified by a surveyor registered under IC 25-21.5, showing the boundaries of and quantity of land contained in the territory sought to be incorporated.

(2) An enumeration of the territory's residents and landowners and their mailing addresses, completed not more than thirty (30) days before the time of filing of the petition and verified by the persons supplying it.

(3) ~~Except as provided in subsection (b);~~ A statement of the assessed valuation of all real property within the territory, certified by the ~~assessors township assessor~~ of the ~~townships township~~ in which the territory is located, **or the county assessor if there is no township assessor for the township.**

(4) A statement of the services to be provided to the residents of the proposed town and the approximate times at which they are to be established.

(5) A statement of the estimated cost of the services to be provided and the proposed tax rate for the town.

(6) The name to be given to the proposed town.

~~(b) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 160. IC 36-6-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) When performing

1 the real property reassessment duties prescribed by IC 6-1.1-4, a
 2 township assessor may receive per diem compensation, in addition to
 3 salary, at a rate fixed by the county fiscal body, for each day that ~~he the~~
 4 **assessor** is engaged in reassessment activities. ~~including service on the~~
 5 ~~county land valuation commission.~~

6 (b) Subsection (a) applies regardless of whether professional
 7 assessing services are provided to a township under contract.

8 SECTION 161. IC 36-7-11.2-58, AS AMENDED BY P.L.219-2007,
 9 SECTION 122, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JANUARY 1, 2009]: Sec. 58. (a) A person who has filed
 11 a petition under section 56 or 57 of this chapter shall, not later than ten
 12 (10) days after the filing, serve notice upon all interested parties. The
 13 notice must state the following:

14 (1) The full name and address of the following:

15 (A) The petitioner.

16 (B) Each attorney acting for and on behalf of the petitioner.

17 (2) The street address of the Meridian Street and bordering
 18 property for which the petition was filed.

19 (3) The name of the owner of the property.

20 (4) The full name and address of, and the type of business, if any,
 21 conducted by:

22 (A) each person who at the time of the filing is a party to; and

23 (B) each person who is a disclosed or an undisclosed principal
 24 for whom the party was acting as agent in entering into;

25 a contract of sale, lease, option to purchase or lease, agreement to
 26 build or develop, or other written agreement of any kind or nature
 27 concerning the subject property or the present or future
 28 ownership, use, occupancy, possession, or development of the
 29 subject property.

30 (5) A description of the contract of sale, lease, option to purchase
 31 or lease, agreement to build or develop, or other written
 32 agreement sufficient to disclose the full nature of the interest of
 33 the party or of the party's principal in the subject property or in
 34 the present or future ownership, use, occupancy, possession, or
 35 development of the subject property.

36 (6) A description of the proposed use for which the rezoning or
 37 zoning variance is sought, sufficiently detailed to appraise the
 38 notice recipient of the true character, nature, extent, and physical
 39 properties of the proposed use.

40 (7) The date of the filing of the petition.

41 (8) The date, time, and place of the next regular meeting of the
 42 commission if a petition is for approval of a zoning variance. If a
 43 petition is filed with the development commission, the notice does
 44 not have to specify the date of a hearing before the commission or
 45 the development commission. However, the person filing the
 46 petition shall give ten (10) days notice of the date, time, and place
 47 of a hearing before the commission on the petition after the

1 referral of the petition to the commission by the development
2 commission.

3 (b) For purposes of giving notice to the interested parties who are
4 owners, the records in the bound volumes of the recent real estate tax
5 assessment records as the records appear in:

6 (1) the offices of the township assessors (**if any**); or

7 (2) the office of the county assessor;

8 as of the date of filing are considered determinative of the persons who
9 are owners.

10 SECTION 162. IC 36-7-11.3-6, AS AMENDED BY P.L.219-2007,
11 SECTION 123, IS AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE JANUARY 1, 2009]: Sec. 6. As used in this chapter,
13 "notice" means written notice:

14 (1) served personally upon the person, official, or office entitled
15 to the notice; or

16 (2) served upon the person, official, or office by placing the notice
17 in the United States mail, first class postage prepaid, properly
18 addressed to the person, official, or office. Notice is considered
19 served if mailed in the manner prescribed by this subdivision
20 properly addressed to the following:

21 (A) The governor, both to the address of the governor's official
22 residence and to the governor's executive office in
23 Indianapolis.

24 (B) The Indiana department of transportation, to the
25 commissioner.

26 (C) The department of natural resources, both to the director
27 of the department and to the director of the department's
28 division of historic preservation and archeology.

29 (D) The municipal plan commission.

30 (E) An occupant, to:

31 (i) the person by name; or

32 (ii) if the name is unknown, the "Occupant" at the address of
33 the primary or secondary property occupied by the person.

34 (F) An owner, to the person by the name shown to be the name
35 of the owner, and at the person's address, as appears in the
36 records in the bound volumes of the most recent real estate tax
37 assessment records as the records appear in:

38 (i) the offices of the township assessors (**if any**); or

39 (ii) the office of the county assessor.

40 (G) The society, to the organization at the latest address as
41 shown in the records of the commission.

42 SECTION 163. IC 36-7-11.3-52, AS AMENDED BY P.L.219-2007,
43 SECTION 124, IS AMENDED TO READ AS FOLLOWS
44 [EFFECTIVE JANUARY 1, 2009]: Sec. 52. (a) A person who has filed
45 a petition under section 50 or 51 of this chapter shall, not later than ten
46 (10) days after the filing, serve notice upon all interested parties. The
47 notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the primary and secondary property for which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of and the type of business, if any, conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.

(6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax assessment records as the records appear in:

(1) the offices of the township assessors **(if any)**; or

(2) the office of the county assessor;

as of the date of filing are considered determinative of the persons who are owners.

SECTION 164. IC 36-7-15.1-32, AS AMENDED BY P.L.219-2007, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such

elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, township assessors (**if any**), and the county assessor with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 165. IC 36-7-30-31, AS AMENDED BY P.L.219-2007, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 31. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a reuse authority is exempt from property taxation, resulting in the lack of an adequate tax base to support the increased governmental services.
- (3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the reuse authority.
- (4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a reuse authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the reuse authority is the owner or the lessee and that is exempt from property taxes. The ordinance

remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). ~~Except as provided in subsection (j),~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the tangible property described in subsection (d) as though the property were not exempt. The reuse authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a reuse authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The reuse authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

~~(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 166. IC 36-7-30.5-34, AS AMENDED BY P.L.219-2007, SECTION 139, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 34. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Owner.
- (3) Person.
- (4) Personal property.
- (5) Property taxation.
- (6) Tangible property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) The general assembly finds the following:

- (1) That the closing of a military base in a unit results in an increased cost to the unit of providing governmental services to the area formerly occupied by the military base.
- (2) That military base property held by a development authority is exempt from property taxation, resulting in the lack of an

adequate tax base to support the increased governmental services.

(3) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the fiscal body of the unit should be authorized to collect PILOTS from the development authority.

(4) That the appropriate maximum PILOTS would be the amount of the property taxes that would be paid if the tangible property were not exempt.

(d) The fiscal body of the unit may adopt an ordinance to require a development authority to pay PILOTS at times set forth in the ordinance with respect to tangible property of which the development authority is the owner or the lessee and that is exempt from property taxes. The ordinance remains in full force and effect until repealed or modified by the fiscal body.

(e) The PILOTS must be calculated so that the PILOTS do not exceed the amount of property taxes that would have been levied by the fiscal body for the unit upon the tangible property described in subsection (d) if the property were not exempt from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (d). ~~Except as provided in subsection (j);~~ The township ~~assessors~~ **assessor, or the county assessor if there is no township assessor for the township,** shall assess the tangible property described in subsection (d) as though the property were not exempt. The development authority shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(g) Notwithstanding any other law, a development authority is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The development authority may consider these payments to be operating expenses for all purposes.

(h) PILOTS shall be deposited in the general fund of the unit and used for any purpose for which the general fund may be used.

(i) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as property taxes for purposes of all procedural and substantive provisions of law.

~~(j) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.~~

SECTION 167. IC 36-9-11.1-11, AS AMENDED BY P.L.219-2007, SECTION 143, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 11. (a) All property of every kind, including air rights, acquired for off-street parking purposes, and all its funds and receipts, are exempt from taxation for all purposes. When any real property is acquired by the consolidated city, the county auditor shall, upon certification of that fact by the board, cancel all

1 taxes then a lien. The certificate of the board must specifically describe
2 the real property, including air rights, and the purpose for which
3 acquired.

4 (b) A lessee of the city may not be assessed any tax upon any land,
5 air rights, or improvements leased from the city, but the separate
6 leasehold interest has the same status as leases on taxable real property,
7 notwithstanding any other law. ~~Except as provided in subsection (c);~~
8 Whenever the city sells any such property to anyone for private use, the
9 property becomes liable for all taxes after that, as other property is so
10 liable and is assessed, and the board shall report all such sales to the
11 township assessor, **or the county assessor if there is no township**
12 **assessor for the township**, who shall cause the property to be upon the
13 proper tax records.

14 (c) ~~If the duties of the township assessor have been transferred to the~~
15 ~~county assessor as described in IC 6-1.1-1-24; a reference to the~~
16 ~~township assessor in this section is considered to be a reference to the~~
17 ~~county assessor."~~

18 Delete pages 138 through 154.

19 Page 155, delete lines 1 through 2, begin a new paragraph and
20 insert:

21 "SECTION 168. THE FOLLOWING ARE REPEALED
22 [EFFECTIVE JANUARY 1, 2009]: IC 6-1.1-4-13.8; IC 6-1.1-35.2-1;
23 IC 6-1.1-35.5-9.

24 SECTION 169. IC 6-1.1-1-5.5 IS REPEALED [EFFECTIVE JULY
25 1, 2008]."

26 Page 155, delete lines 10 through 42, begin a new paragraph and
27 insert:

28 "SECTION 171. [EFFECTIVE JULY 1, 2008] (a) **The following**
29 **are transferred to the county assessor on the January 1 on which**
30 **assessment duties prescribed by IC 6-1.1 are transferred to the**
31 **county assessor as a result of a referendum authorized by**
32 **IC 36-2-15-5, as amended by this act:**

33 (1) **employment positions as of the December 31 that**
34 **immediately precedes that January 1 of each elected township**
35 **assessor in the county, including:**

36 (A) **the employment position of the elected township**
37 **assessor; and**

38 (B) **the employment positions of all employees of the**
39 **elected township assessor;**

40 (2) **real and personal property of elected township assessors**
41 **and township trustee-assessors in the county used solely to**
42 **carry out property assessment duties;**

43 (3) **obligations outstanding on the December 31 that**
44 **immediately precedes that January 1 of elected township**
45 **assessors and township trustee-assessors in the county**
46 **relating to property assessment duties; and**

47 (4) **funds on hand for the purpose of carrying out property**

1 assessment duties in the amount determined by the county
2 auditor.

3 **(b) Before the January 1 referred to in subsection (a), the county**
4 **assessor shall interview, or give the opportunity to interview to,**
5 **each individual who:**

6 **(1) is an employee of an elected township assessor or a**
7 **trustee-assessor in the county immediately before the transfer**
8 **of assessment duties referred to in subsection (a); and**

9 **(2) applies before the date of transfer for an employment**
10 **position referred to in subsection (a)(1).**

11 **(c) A township shall transfer to the county assessor all revenue**
12 **received after the transfer of assessment duties referred to in**
13 **subsection (a) that is received by the township to carry out**
14 **property assessment duties in the amount determined by the**
15 **county auditor."**

16 Renumber all SECTIONS consecutively.

(Reference is to SB 16 as printed January 11, 2008.)

Senator MISHLER